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FIRST REPORT

OF

THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS

ON

THE CUSTOMS.

Presented to both Houses of Parliament by Command of Her Majesty.

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FIRST REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

In presenting to your Lordships the first annual Report which has been prepared in compliance with your Lordships order of November 27, 1856, we have deemed it advisable, as an introduction to a continuous series of similar documents, to commence with a brief sketch of the progress and the changes through which the Customs Revenue and the machinery for its collection have reached their present form and magnitude. With a view also of rendering our Report complete and as generally intelligible as possible, we have entered into a few succinct explanations of the number and nature of the duties which devolve upon this establishment and its various functionaries; explanations which once given, will not be needed on any subsequent occasion. Introduction.

The plan of raising a portion at least of the imperial revenue by a tax on the importation of foreign articles of merchandise, offers at first sight so many advantages, some genuine and some delusive, that we cannot wonder it should have presented itself at a very early period to the minds of those charged with the duty of providing the pecuniary resources of the State. The idea of favouring the home producer; the belief, long prevalent, that the duty would in reality fall upon the foreigner; the hope that the importing merchant, knowing that he could ultimately recover it from the consumer, would regard it only in the light of an advance, and would therefore not object to pay it; the expectation that the purchaser, to whom it would come only in the form of an undistinguishable element of the total price, would not detect it or be inconvenienced by it; and the obvious consideration that, as in the great majority of the articles thus burdened, the Import Duti

purchase was entirely optional and the payment of the tax therefore in a manner voluntary; may all have combined to recommend the adoption of those indirect imposts now known by the name of Customs Duties, and to have encouraged the increase and development of the system till it has reached its present unexampled magnitude.

Origin and amount.

There is, however, abundant evidence of the existence of these imposts anterior to the times in which such considerations as the foregoing can be supposed to have had much influence; and, notwithstanding the weight of Sir Edward Coke's opinion to the contrary, it seems probable that they were originally of a common-law character, and that their name of "Customs" or "Customary" Levies points to their exaction by traditional prerogative.* However this may be, their legislative origin cannot be traced back beyond the reign of Edward I., A.D. 1297.† In the year 1400 they produced (or rather were let for) the trifling sum of 8,000*l.*‡ In the middle of the seventeenth century they had reached a yearly average of about 500,000*l.* At the accession of George III. they already yielded 2,000,000*l.*; forty years afterwards, in 1800, the amount levied was about 11,000,000*l.*; and in the year just ended this sum had increased to upwards of 24,000,000*l.*; being an augmentation in the last century of *twelve-fold*.§

Mode of collection.

Since the first introduction of Customs duties the mode of collecting them has undergone a change almost as signal as that which has taken place in their productiveness. In early times they were *farmed*, or the right of levying them was let or sold to some enterprising merchant or some royal favourite for a specified annual sum. Occasionally this privilege

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* In the early Acts of Parliament the tax is frequently called in legal French "launciene Custume" (e.g., 14 Ed. III., 1st Session, c. 21.) And in 25 Ed. I. c. 5., which provides against the risk that certain temporary aids granted to the King might be taken as permanent, it is said that the same must not be "Custume."

† At this epoch the principal Customs duties were levied on articles *exported*. Wool was one of the earliest thus burdened. See App. A.

‡ The duties paid by native merchants were usually about half those levied on aliens. See App. A.

§ See App. Q.

was bestowed in recompense and as repayment of a loan offered to the king in his emergencies. This practice can be traced as far back as the year 1282.* These "Farmers of the Revenue," curiously enough, were not unfrequently foreigners, Genoese, Florentines, or Lucchese. The Bardi of Florence farmed the entire Customs of England in the year 1329 for 20*l.* a day—Sundays excepted. In the reign of Elizabeth, Sir Thomas Smith, Secretary of State, rented them for annual sums varying from 14,000*l.* to 50,000*l.* This pernicious practice, however, could not last. As the commerce of the country increased in extent, and the mercantile classes acquired strength and influence, the exactions and vexations of these "farmers," who naturally cared for little but the amount and security of their receipts, became more and more oppressive and intolerable; and the discontent of importers combined with the increased intelligence of financiers to put an end to a system so unprofitable and so mischievous. In 1671 accordingly, the Customs were definitively taken out of farm, and their collection transferred to a Board of Commissioners, in whose hands it has ever since remained.

Commissioners appointed.

It was, however, only by slow degrees, and through many progressive amendments, that the Board of Commissioners attained its actual constitution as an executive and judicial body. For a long period the Customs Revenue was managed by *three* Boards, —one for each division of the United Kingdom,—each having its separate and independent establishment. In the year 1792 there were *nine* Commissioners for England, *five* for Scotland, and (conjointly with the Excise department) *nine* for Ireland. Between the years 1820 and 1830 a series of reductions and consolidations took place by which great simplification and economy were introduced. The three Boards were amalgamated into one central body, which consisted at first of *thirteen* Commissioners and four Assistant Commissioners—a number which has since, by successive Treasury Minutes, been reduced to *six*, and the three separate establishments have been consolidated into one, and placed under this diminished Board.

Consolidations and reductions.

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* See Appendix B.

Corresponding reductions were effected in the subordinate branches of the department. In the ten years ending January 5th, 1830, the number of offices abolished amounted to 3,408, and the salaries thus saved to the public exceeded a quarter of a million.*

In consequence of the recommendations of the Commission of Inquiry into the management of the Customs department which reported in 1849, various further reductions were effected in the London superintending establishment, as well as in the number and expense of the Coast Guard.† The entire reductions thus effected were as follows :—

Branch.	Persons reduced.	Salaries.
		£
Commissioners - - -	2	2,400
Surveyor General - -	1	800
Secretary's Office - -	9	1,955
Long Room - - -	22	6,915
Solicitor's Office - -	5	2,036
Coast Guard Controller's Office -	5	800
Inspector General, Ireland -	1	1,583
Total - -	45	16,489
		Expenses.
Land Guard - - -	- - -	15,446
Cruisers - - -	- - -	28,940
GRAND TOTAL -	- - -	60,875

But these reductions were by no means the most important improvements that were introduced in the first part of the present century. Formerly, a large proportion of the functionaries in every grade, from the highest to the lowest, owed their appointment to political or local influence, and not unfrequently

* Nor did these reductions take place in consequence of any diminution of labour. On the contrary, in 1825, the duties on coffee, cocoa, snuff, pepper, spirits, and tobacco, and in 1834 those on tea, were transferred from the management of the Commissioners of Excise, and finally placed under the Board of Customs.

† In some of these branches, however, the increase of business, which we shall hereafter have to detail, has, since the above date, led to an unavoidable increase.

received their offices as sinecures, or made them such.* The example was set in high quarters.

" As regards the department of Customs in 1792, " the principal officers engaged in the receipt of the " duties in the port of London were patent officers.

" The first Earl of Liverpool was Collector In- " wards.

" The late Duke of Manchester, Collector Out- " wards.

" The Duke of Newcastle, and afterwards the Earl " of Guilford, Comptroller Inwards and Outwards.

" Lord Stowel, Surveyor of Subsidies and Petty " Customs.

" These noblemen took no part in the official duties, " but merely exercised the right of appointing deputies " and clerks.

" Both principals and deputies were remunerated by " fees; the patentees received the fees denominated " patent, and the deputies retained the fees called the " fees of usage, for their own use; in addition to " these fees, both deputies and clerks received fees for " dispatch.

" The same system prevailed throughout the whole " department; the salaries of the officers were nominal, " and the principal proportion of all official income was " derived from fees. These fees were constantly vary- " ing, both in rate and amount, and formed a continual " source of dispute and complaint between the mer- " chant and the officer.†"

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* Non-residence among these officers was constant. The principal "customer" or collector of Hull in 1784 was to be found in London, his deputy in Glasgow, and the chief searcher at Dorchester. In the same year, when Liverpool was a sub-port of Chester the Deputy Controller died. It was, of course, necessary to appoint a substitute; but the "patent controller" of Chester, to whom the right of nomination belonged, was in the East Indies, and could not act in time; and the Lords of the Treasury had to authorize the Commissioners to issue a "deputation" in his stead. In the same year, of sixty-three "patent" offices of Customs at the out-ports, it was ascertained that all but ten were sinecures.

† Remarks on the Revenue of Customs in a letter to the Right Hon. Henry Goulburn, Chancellor of the Exchequer. 1830. This pamphlet was the work of the late Mr. Dean, for many years Chairman of this Board, whose great ability, unwearied application, and energetic zeal will long be remembered in the Department over which he presided.

Similar abuses, as was sure to be the case, prevailed in the lower grades of the service. "Officers were "admitted at all ages, and there was no system of "classification or promotion. The officers at the out-"ports and in London were generally appointed "through local influence, and were too often persons "who had failed in trade, or had been in menial service, "and who regarded their situations rather as a com-"fortable provision for their families than as offices "for which efficient services were required. The "superintendence and powers of the Board were "cramped and interfered with by circumstances and "considerations which prevented the enforcement of "wholesome regulations." In other words, both promotions and appointments were decided rather by interest than by desert.

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omotions.

All this is now changed. The responsibility of all advancement within the limits of the several divisions of the service, rests with the Commissioners. Each division consists of several classes and grades of functionaries with a rising scale of remuneration; no officer passes from one class to another or takes any step in the service except after a careful investigation into his character and qualifications, and by virtue of a deliberate decision of the Board; recommendations and solicitations *ab extra* are rarely hazarded and never listened to; and officers are expressly cautioned by a general order of the Board against availing themselves of unofficial assistance, the effect of which will be to impede rather than forward their advancement. But, on the other hand, every officer may look to reaching, in the course of time, the highest position in his special branch of the service, with a certainty and a rapidity as exactly proportioned to his merits and experience as the nature of the case and the fallibility of human judgment will allow. Whenever a vacancy is reported in any department or at any port, the Commissioners examine the register of officers eligible and in order for promotion; and—partly from their own knowledge of the parties, obtained on their annual tours of inspection, partly from the recommendations of their superior officers, and partly from records of the previous conduct and proved capacities of the candidates,—determine how the vacancy shall be filled up. Seniority, as

implying experience, and affording reasonable evidence of faithful service, is allowed its due weight in deciding the selection; and when the proposed promotion involves merely increase of salary without any alteration in the nature of the duty to be performed, seniority, subject to the condition of good conduct, is the sole guide. On the other hand, the highest posts are necessarily filled by selecting the most competent and trustworthy person, irrespective of every other consideration. Between these two extremes both principles are allowed to influence the decision. By a steady pursuance of this system a remarkable and most satisfactory degree of fidelity and zeal has been infused into all branches of the Department; every officer knows that his advancement in the service depends entirely on the sedulous and able discharge of his official duties, and also that no shortcomings and no peculiar merits are overlooked or unregistered against him.

Promotions t higher branches.

Other analogous improvements have also been introduced. Your Lordships, with a view to the promotion and encouragement of merit, have surrendered a part of your patronage, and have permitted us to fill up a certain proportion of the vacancies in the more desirable and better remunerated departments of the Customs service by the promotion of deserving officers from a lower branch. Out of every five vacancies among the landing waiters, three are filled up as before by the direct nomination of your Lordships, the remaining two are placed at the disposal of the Commissioners, for the reward and encouragement of certain subordinate officers hitherto considered ineligible. In order to give full effect to your Lordships intentions we have adopted the plan of selecting the officers for this promotion by competitive examinations. In the three years since this arrangement came into operation, 20* vacancies have been placed at our disposal; 64 candidates have competed, and 17 have already been selected as duly qualified and deserving. We entertain a strong hope that the effect of this concession in stimulating the diligence and activity of our officers, and bringing forward the best men of the inferior ranks to higher posts, will ultimately realise your Lordships' expectations.

T. M., Dec. 1853.

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* 6 in London, 4 in Liverpool, 10 at the outports.

omotions to
e Secretary's
partment.

With your Lordships' sanction we adopted in 1849 a corresponding practice in another branch of the service. Admission into the Secretary's office is much coveted by all the Custom House clerks, both as entailing a more agreeable and instructive class of duties, and as bringing them within a more desirable line of promotion. When, therefore, a vacancy occurs in this office, the Board throw it open to the competition of all qualified and deserving clerks in the Customs Department. Already 15 vacancies have been thus filled up, with most satisfactory results.

vil service
aminations.

While the measures above mentioned go far towards securing a pure and judicious distribution of promotion among those already in the service, the examinations instituted by the Civil Service Commissioners operate very beneficially in preventing unfit persons from entering into it. Regulations for ascertaining the qualifications of persons nominated to offices in this department, and including an examination in reading, writing, and arithmetic, have indeed been in force for many years. By general orders issued in 1820, 1836, and 1853, these rules were amended and consolidated, and at the latter date approximated very closely to those now laid down by the Civil Service Commissioners. Now, however, the nominee has not only to undergo, as formerly, a careful investigation into his qualifications as regards age, character, and circumstances, but to submit to a far stricter examination as to capacity and acquirements; and if he fail to satisfy his examiners, the nomination is cancelled. These inquiries are conducted in London by the examiners of the Commissioners themselves; at two or three of the principal and more distant outports, as Dublin and Edinburgh, by parties specially authorized for the purpose; and in other and ordinary cases, by means of sealed papers sent down from London, which are answered by the candidate in writing, and in the presence of the collector or controller of the port to which the nomination refers. By this system the Treasury and this Board have been relieved from much responsibility and from some embarrassment. In some cases, however, it will probably be found necessary to introduce certain modifications either in the standard of requirements or in the rates of salary; for the rejections

have of late been so numerous, especially of clerks in Dublin and of gaugers in London, as to cause considerable inconvenience by the protracted continuance of vacancies, leaving several branches short-handed for many months.* It was almost inevitable that at the outset a few instances of imperfect working should occur; but experience will soon point out the needed alterations; and we propose next year, when time has been allowed for further trial, to suggest to your Lordships, for the information of the Civil Service Commissioners, such modifications as may then seem to us desirable.

Probation.

To complete the above sketch of the various measures observed for the purpose of securing a staff of good and efficient officers in the Customs department, we must add that every person nominated and receiving a certificate of qualification from the Civil Service Commissioners, is still, as formerly, placed under instruction and on probation. The period of probation, which was fixed by our former regulations at three months for officers of superior grade, has been extended to six months; that fixed for some of the inferior officers, one month, remains the same.

Numbers, classification and cost of t establishmen

The establishment of officers of the Customs thus selected and arranged is classified into several divisions and sub-divisions, according to the nature of the work performed by each. These classified officers are distributed among the 126 ports, with their respective sub-ports and creeks, into which the United Kingdom is divided, according to their commercial importance and the requirements of their trade. Each class has its special function, and its allotted superintendent; the Surveyors General exercise a vigilant surveillance over all, and the system of watchful control is completed by the practice, which has been introduced since 1847, of having the annual duty of inspecting each outport performed alternately by a Commissioner and a Sur-

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* The result as shown by our own books from May 1855 to December 17, 1856, is as follows: See App. E.

Nominations	904	Certified	515
Examinations	779	Rejected	264

veyor General, in lieu of by the latter officer exclusively.*

Amount of business transacted compared with size and cost of establishment.

In order to present to your Lordships a clear view of the progressive improvement which has of late years been effected in the combined efficiency and economy of this branch of the public service, we have prepared a table showing the reductions which have from time to time been introduced into the strength and expense of the Customs establishment, and the simultaneous increase in the business transacted by its officers, as far as this can be measured by the official value of imports into the United Kingdom, and by the aggregate tonnage entered inwards.† The chief and most numerous reductions in the salaries and numbers of our established officers took place before 1830‡, and it will be seen that, whereas in the quarter of a century which has elapsed since that period, the import trade of the country has increased upwards of 163 per cent., the number of officers employed has increased only 14 per cent., and their aggregate salaries only 18 per cent.

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* The estimates for the year contain the list of these officers in their several ranks. We annex to this Report a brief sketch of the various proceedings connected with the levying of Customs duties, from a ship's arrival in port till her final clearance. See App. F.

† The following list of the number of *Packages* that passed through the hands of the various officers of the Port of London in the year just closed (1856) may assist in giving an idea of the extent of business transacted:—

Gaugers	1,250,641
Landing officers	10,472,687
Baggage on shore	279,545
Searchers	3,273,951
Re-packing and re-weighing	656,104
Timber measurers	10,916,970
	26,849,898

‡ In the year 1421 the aggregate salaries of the officers of Customs amounted to 547*l.* in the port of London, and 247*l.* at the outports.

Years.	Officers on the Establishment, exclusive of the Coast Guard.	Salaries of these Officers.	Official Value of Imports.	Aggregate Tonnage entered inwards.
		£	£	Tons.
1821 - -	7,259	770,513	30,837,712	2,630,210
1828 - -	6,069	672,344	45,167,443	2,728,977
1829 - -	5,990	666,190	43,995,286	2,894,838
1832 - -	4,976	565,021	44,610,546	2,825,959
1835 - -	4,820	575,971	49,029,334	3,309,724
1841 - -	5,057	614,009	64,444,268	4,652,376
1850 - -	5,073	602,910	100,469,067	7,100,476
1855 - -	5,539	667,029	117,402,366	8,951,239
1856 - -	5,713	687,241	Not yet known	10,553,134

Cost of collection of the Customs revenue.

It is obvious, however, that the above table—though presenting a striking picture of the economy which has been carried out in the organization of the Customs department, without, we believe, in any degree impairing its efficiency—yet gives no fair notion of the entire cost incurred in the collection of the revenue at different periods. The Coast Guard, though now removed from the control of our Board, and about to be increased with a view to extraneous considerations, is clearly a service necessary for the prevention of smuggling and the security of the Customs duties, and the expense of maintaining it has hitherto been included in the cost of collection.* We must also add the incidental outlay incurred, such as law charges, travelling expenses, extra-men, and the like. Till recently the accounts were not so framed as to show the expenditure under these several heads; but the preparation of estimates embracing the Customs service throughout the United Kingdom has made a change necessary, and the relative proportions of the different divisions may be seen from the estimates of 1856; as follows—

Salaries of officers - -	£669,853
Incidental charges - -	170,148
Coast Guard - -	486,028
Total cost - -	£1,326,029

* See App. G. for a view of the number and salaries of *all* officers connected with the Customs revenue, *including* the Coast Guard.

We give in the Appendix* a Table showing, as accurately as circumstances will admit, the entire cost of collecting the Customs revenue for the last fifty years. Since 1816, when the per-centage reached its maximum, there has been a steady diminution. In 1822, when the "Warehousing Charges" were first excluded, the cost of collection reached 11*l.* 19*s.* 6*d. per cent.* on the net revenue; in 1856 it was only 5*l.* 13*s.* 3*d.*, or less than one half.

If, however, we were in a position accurately to calculate the number and salaries of the Customs officers whose time, wholly or in part, is occupied by the various extraneous duties we are about to specify, and which are in no way necessarily connected with the collection of this branch of the revenue, we should probably find that the above per-centage would have to be largely reduced. But we abstain from offering any conjectural estimate of the amount of such reduction.

Extraneous duties performed by Customs Establishment.

It will be seen, therefore, that while the trade of the country has enormously increased—to the extent of 163 per cent. in the last quarter of a century—the size and cost of the establishment of this department has remained almost stationary. But during the same period a considerable number of extraneous functions have been assigned to the officers of Customs in addition to those more directly connected with the collection of the revenue. Some of these duties are very onerous and complicated. In some cases the officers who discharge them are paid by the Board of Trade: in others they receive no extra remuneration whatever.

Though the administration of the voluminous and comprehensive "Merchant Shipping Act of 1854" properly appertains to the Board of Trade, yet from motives of convenience and economy the actual execution of its most important provisions has devolved upon the officers of this Department. Every vessel built or purchased by a British subject has to be measured by our surveyors, in order that her tonnage may be accurately ascertained and registered. The same officer has also to see that the exact provisions of the law for securing

Admeasurement of tonnage.

* Appendix H.

water-tight compartments in iron steam vessels are carried out, and must refuse his certificate if they are not duly complied with. This admeasurement is a scientific process which requires from our officers a special study and instruction.*

Registration of ships.

The registration of ships is of itself a large and complicated business, demanding much time and employing the services of many officers.† Not only have all descriptive particulars of every British ship to be accurately and fully entered, but the ownership of every vessel, and every change of ownership (whether whole or part), every sale or transfer of shares, or transmission by will or legal heritage, and every mortgage effected, as well as every alteration in her build, have to be registered, after the production and examination of the necessary proofs. In fact, the Customs department is thus called upon to provide an office for the registration of floating property analogous to that which most countries, except England, have found it well to institute for landed property.

Shipping Master's duties.

Under Part III. of the Merchant Shipping Act, the officers of Customs are directed, in all ports where a local Marine Board exists, to prepare the list of voters entitled to take a part in the election of members of such Board. Where no such Board exists they have themselves to discharge the various and onerous duties of "Shipping Masters." In this capacity they are required to keep a registry of the names and characters of seamen, to aid out-going ships in engaging them, and to arrange and facilitate their discharge when they return to port; to settle disputes between masters and crews; to facilitate the entry of apprentices on board ships; to examine into the sufficiency and quality of the provisions stored for outward voyages; to provide for the remittance of seamen's wages, and for the management of

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* This duty was performed by the officers of Customs previously to the date of the Act above quoted, but has been rendered so much more intricate and laborious by its provisions as to have required the appointment at head quarters of an officer possessed of high scientific acquirements to superintend the business.

† A plan is now in course of arrangement whereby every vessel is to be provided with a special *number*, which she can signal to any ship she meets, thus avoiding the confusion arising from several vessels bearing the same name.

Sailors' Savings Banks; and to undertake the custody of the effects of deceased seamen; besides many other collateral and connected duties, among which may be mentioned that of ascertaining the seaworthiness of emigrant ships in ports where no regular emigration agent is to be found.

Collection of Light Dues.

All vessels arriving at any port of the United Kingdom are liable to pay certain tolls or dues, according to their tonnage, in consideration of the light-houses they may have passed in their voyage, and by the erection of which they may, therefore, be assumed to have benefited. These Light-dues are fixed from time to time (subject to the revision of Her Majesty in council), by three corporations, one for each division of the United Kingdom; but the collection of them is assigned to the officers of Customs in the different ports. The intricacy of the calculations involved, and the large amount collected (about 400,000*l.* per annum*) combine to render this task one of great labour and responsibility. Formerly the Collectors charged with this duty received considerable remuneration from the Lighthouse corporations, but those appointed since April, 1854, receive no recompense beyond their ordinary salaries as officers of Customs.†

Receivers of Wreck.

By virtue of Part VIII. of the Merchant Shipping Act, and under the authority of the Board of Trade, officers of the Customs are also called upon to act as "Receivers of Wreck," and their duties in this capacity are neither few nor light. They have to conduct all inquiries before the magistrates in cases of wreck, casualty, and disputed salvage. In case of vessels stranded or in distress they have to proceed to the spot and take whatever measures they may deem advisable for the preservation of the ship, crew, and cargo. They

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* 1855.—Received by shipping masters for *fees* - - £37,875

Light Dues:	Trinity Corporation -	£253,828	
	Dublin do. - - -	33,050	
	Commissioners of Northern Light-houses - - -	26,349	
			313,227
	Ballast rates - - - - -		42,518
			£393,620

† In London the Customs officers also collect the Pilot Dues, which reach about 45,000*l.*

are empowered to demand any assistance they may need. They must receive and take custody of and account for all articles saved or washed ashore, and must search for, and if necessary take by force, any that have been plundered or concealed. They must further give notice to all parties who may have a claim upon the wreck; they must send up full particulars to Lloyd's within 48 hours after the occurrence; and they must proceed to sell without delay all trivial or perishable articles which might in their judgment deteriorate by detention. At present all these duties are performed by our officers without any extra remuneration; but this is felt to be a hardship, and it is in contemplation to award them some special payment, to be provided by the Board of Trade.

Fisheries Convention Act, 6 & 7 Vict. c. 79.

In the year 1843 an Act was passed to carry out the provisions of a convention entered into between this country and France for regulating the proceedings of the subjects of either nation fishing in the intervening seas. By this Act certain restrictions on the mode and period of fishing were imposed, and the execution of the law was intrusted to the Commissioners of Customs. It is the duty of their officers to see that all fishing-boats and their tackle are marked and numbered in conformity with the law, to seize them when detected in any contravention of the established regulations, to forfeit and destroy all oysters found on board during the closed or illegal months, and to conduct all legal proceedings arising out of such transactions. The execution of this law is far from simple; it often gives rise to judicial questions of considerable difficulty, and some such are at this moment pending, relative to the geographical limits to which the convention applies and the exceptions in favour of the stocking of private oyster-beds.

Quarantine.

Upon the Customs officers also devolves the task of enforcing all quarantine regulations issued by Orders in Council under the provisions of the Act of Parliament 6 Geo. IV. c. 78. These orders are numerous, and embrace a multitude of details. Of late years it is true the strictness of our quarantine regulations has been greatly relaxed as regards vessels coming from suspected countries; but, on the other hand, the great increase which has taken place in the importation

of cattle has imposed upon this Board the necessity of extreme vigilance, in order to prevent the introduction of infectious disorders among the sheep and horned cattle of this country. Diseased animals are not unfrequently imported; and since the importation of live stock became systematic, the Board have been obliged to issue directions that every cargo shall be carefully inspected as soon as it arrives; that all diseased animals shall be immediately destroyed, and the residue of any cargo in which such shall have been found shall be detained in quarantine sheds till the spread or arrest of the infectious disorder shall have been ascertained.

Statistical Tables.

Again—not to mention a variety of minor and less important functions* which are assigned to this Department—a special office is devoted to preparing and arranging the Statistical Tables of imports and exports which are published every month by the Board of Trade, and which involve much care and labour. No inconsiderable amount of business arises both at the Waterside and at the Board-table from cases of foreign goods bearing marks purporting to be British, and therefore prohibited,—discrimination being often very difficult.

Copyright Act.

Finally, this Board is charged with the task of enforcing the provisions of the Copyright Act for the protection of British publishers against pirated editions issued abroad. Such books, where the British copyright is unexpired, are absolutely prohibited, and a list of them is furnished to the Customs officers. Other books, if printed prior to 1801, are free; if printed subsequently, they pay 30*s.* a cwt.; if colonial or from countries with which we have copyright treaties, they pay 15*s.* a cwt. It is obvious that the necessity of ascertaining to which of these divisions imported books belong, must entail much vigilant examination on the officers entrusted with the task.

Facilities and diminution of functions of Customs department.

But having given the above summary of the multifarious duties unconnected or only remotely connected with the collection of the Customs revenue which

* Such as the administration of the Alien Act, the payment, at the outports, of Army and Navy pensioners, and the payment of the entire Coast Guard service, now no longer under the superintendence of the Board.

have devolved upon this Department, the picture would be incomplete if we did not advert to those changes and arrangements in virtue of which our functions have from time to time been materially lightened or reduced. Among these the chief are, the consolidation and simplification of the laws which we are called upon to administer; the numerous reductions in the tariff which have been effected year by year; the great diminution in the number of articles subjected to *ad valorem* duties; and the gradual cessation or transference of colonial business.

Digest and consolidation of Customs laws.

The number of Customs laws passed, session after session, for the creation or augmentation of revenue, and the frequent modifications introduced into the tariff, early brought about a degree of intricacy and confusion which was the despair alike of those who had to pay and of those who had to receive these varying and complicated duties. Even before the Customs were taken out of farm the evil had become a serious one. In the "Index Vectigalium," published in 1670, we read:—

"The laws in relation to the duties and impositions "upon goods and merchandize, and the regulations of "traffick and commerce, are now become so numerous "and so intermixed with the great body of the Statute "Laws of the land, that they are both difficult in the "discovery and doubtful in the interpretation; so that it "is now become no small mystery, and no work of a "short time, to be thoroughly acquainted with the laws, "rules, and practices which actuate the commerce and "navigation of His Majesty's dominions, and the collection of His revenue arising thereby."

A Committee of the House of Commons reported in 1797 that 1,200 articles were then subject to duty, and that the laws relative to the Customs filled *six* large folio volumes, unprovided with any index. Between that period and 1815, six hundred more Customs Acts were added to this list. The whole number of such Acts passed previous to the accession of George III. were 800, to which were added in the first 53 years of his reign 1,300 more. Of course these were not all in force at once; but the task of ascertaining which were obsolete and which extant only increased the difficulties of merchants and officers of Customs.

The first important attempt to consolidate the Customs laws was made in the 12th year of Charles II., when the Act called the "Book of Rates" was passed. An additional "Book" was issued in the 2d year of George I.; but as new duties came to be added and old ones to be modified, fresh complications were introduced into the Statutes, till the whole system grew into a bewildering and appalling chaos, of which the following specimen may give us some adequate idea:—

Example of an inward Duty paid entry in 1784.

20 Reams French Royal Paper for the new Duties.
10 Ream Atlas Fine.
10 Ream Super Royal Fine.

	Gross Money as computed on the Bills.*			Nett Money as entered in Cash Book.		
	£	s.	d.	£	s.	d.
Old Subsidy - -	20	0	0	1	0	0
New Subsidy - -	20	0	0	1	0	0
⅓ Subsidy - -	6	13	4	0	6	8
⅔ Subsidy - -	13	6	8	0	13	4
Subsidy, 1747 - -	20	0	0	1	0	0
Subsidy, 1759 - -	20	0	0	1	0	0
Impost, 1692 - -	100	0	0	5	0	0
French Duty - -	100	0	0	5	0	0
Duty on Soap, Paper, &c.	280	0	0	14	0	0
Additional Duty do. -	140	0	0	7	0	0
Duty on Paper, 1784 -	140	0	0	7	0	0
	860	0	0			
Impost, 1779 - -	43	0	0	2	3	0
Impost, 1782 - -	43	0	0	2	3	0
£	946	0	0	47	6	0

* It was the practice at this time to compute the duties at 20 times their amount in the first instance.

Explanation of the Process of Computation.

This article is rated at £1 the Ream; the Amount, 20 Ream is £20.

By what Act granted.	The Branches to which it is liable are	£	s.	d.
12 Chas. 2. cap. 4. -	The Old Subsidy, which is 5 per cent. on the rate.	1	0	0
9 & 10 W. 3. cap. 23.	New Subsidy, which is 5 per cent. on the rate	1	0	0
2 & 3 Ann. cap. 9. -	⅓ Subsidy, „ ⅓ part of New Subsidy.	0	6	8
3 & 4 Ann. cap. 5. -	⅔ Subsidy, „ ⅔ parts of do. -	0	13	4
21 Geo. 2. cap. 2. -	Subsidy, 1747 „ 5 per cent. on the rate.	1	0	0
32 Geo. 2. cap. 10. -	Subsidy, 1759 „ Do. - - -	1	0	0
4 Wm. & Mary, cap. 5.	Impost, 1692 „ 25 per cent. as French goods, do.	5	0	0
7 & 8 Wm. 3. cap. 20.	French duty „ Do. - -	5	0	0
10 Ann. cap. 19. -	Duty on soap, paper, &c. This duty is a specific sum per ream, according to the particular sort or quality of the Royal paper, independent of the former duties, which were relative to the general term of Royal only, viz.: 10 Ream Atlas Fine at £16 per Ream - - £8 0 0 10 Ream Super Royal Fine at £12 - - - 6 0 0	14	0	0
12 Ann. st. 2. cap. 9.	Additional duty on soap, paper, &c. is ½ the preceding one.	7	0	0
24 Geo. 3. cap. 18. -	Duty on Paper, 1784, is constructed on similar principles with the two former duties; viz.: 10 Reams Atlas at £10 per Ream - - £5 0 0 10 Ream Royal at £4 do. - 2 0 0	7	0	0
19 Geo. 3. cap. 25. -	Impost, 1779, being 5 per cent. on the total amount of all the before-mentioned duties.	2	3	0
22 Geo. 3. cap. 66. -	Impost, 1782, being 5 per cent. on the total amount of all other duties except the Impost, 1779.	2	3	0
	Total nett Duty - £	47	6	0

To remedy this state of things Mr. Pitt in 1787 introduced his Customs Consolidation Act; based upon 3,000 resolutions of the House of Commons. This

Pitt's Consolidation, 1787.

Act repealed all existing duties, and enacted a new and greatly simplified tariff, besides introducing an amended system of proceedings and of accounts.* But the same causes which had brought about the evils which this Act for a while remedied, were still in operation. New duties were imposed; some were augmented; others were reduced or repealed; session after session added to the number of statutes bearing on the collection of the revenue; another "Consolidation" was effected in 1803, and a third in 1809; but still the mischief continued on the increase. To meet it, in 1815, by order of the Lords of the Treasury, Mr. Jickling published his "Digest of the Laws of the Customs," a thick quarto volume, the fruit of nearly a quarter of a century of unremitting labour, which remained for many years the official hand-book to Customs law and practice.

Mr. Jickling's Digest, 1815.

In the year 1824 a consolidation, on a new principle, was undertaken by Mr. James Deacon Hume. He separated the obsolete Customs laws from those still in force, and embodied the latter in eleven Acts of Parliament. The action of each successive session, however, rendered necessary the publication of yearly supplements, which speedily attained a considerable bulk, and in 1834 and in 1845 were again consolidated after the plan of Mr. Hume's original Digest. But it soon became obvious to this Board that the interests both of the commerce and the revenue of the country required still further simplification and condensation; and, accordingly, after great and protracted labour, our solicitor, Mr. Hamel, under the directions of your Lordships, and with the assistance of some of our most experienced officers, prepared two compendious Acts,—one embodying all laws relating to the management and proceedings of this department, and the other embracing the amended tariff,—which were passed into law in the year 1853, and have been found most convenient and satisfactory. The law is now equally clear and notorious to those who have to administer as to those who have to obey it. Subsequent fiscal legislation has indeed already rendered necessary the publication of two supplements (for 1854 and 1855), embodying the changes in the

* See Appendix A. Tables I., II., III.

tariff introduced in consequence of the extra war taxes, and such modifications in the regulations of the Act of 1853 as experience has suggested. But the published tariff has been re-adjusted in conformity with these changes, so that the alphabetical list of dutiable articles will still be complete in itself.*

Diminished number of articles subject to duty.

It might at first sight have appeared probable that as the commerce of the country expanded, and the imported articles of merchandise increased, the number liable to contribute to the necessities of the revenue would have increased in a similar proportion. Such, however, has not been the case. From the date of our earliest records, there is traceable a progressive tendency towards rendering the tariff lists less and less voluminous. The principal reductions were made, as is well known, by the celebrated tariffs of 1842 and 1845; the latter of which alone removed upwards of 450 articles from the list of dutiable goods; but since that year, and under every Government, continuous and decided progress has been made in the same direction. The following table will give us the comparison we need:—

Years.	Number of Articles subject to Duty.		
	Principal Articles.	Subdivisions.	Total on the List.
1660 - -	490	1,140	1,630
1787 - -	290	1,135	1,425
1826 - -	432	848	1,280
1841 - -	564	488	1,052
1849 - -	233	282	515
1853 - -	230	236	466
1855 - -	153	261	414

This table, however, does not represent the full extent of the numerical simplification effected in the tariff; for in former times many articles of export were subject to Customs duties—an impolicy of which not a trace now remains. In the year 1660 there were duties outwards on no less than 212 principal articles,

* The "General Orders" have also been consolidated, and are now accessible to the public, in a cheap form.

with 111 sub-divisions; in 1787, on 50 principal articles, with 35 sub-divisions, besides 11 on goods transmitted coastwise; in 1826, and so late as 1842, export duties were levied on five principal articles, with 19 sub-divisions, besides an *ad valorem* duty of one half per cent. chargeable, with a few exceptions, on all other goods exported. At present no articles exported to foreign countries are subjected to duty.

Among other facilities afforded both to merchants and to officers of the revenue by these extensive and repeated simplifications of the tariff, it may be mentioned that we have been enabled to transfer the examination and delivery of free and low-duty goods from the Landing department to the Water Guard, to the great relief of the former more responsible and more highly paid functionaries. In the case of articles of the former class, nothing is needed but to ascertain that they really are free, and to obtain a reliable statement of their number and amount for statistical purposes; and this, it is found, can be effected as well by the Water-Guard as by the Water-side Officers. This system was introduced by our Minute in June 1853, and we continue to be quite satisfied with the results. The number of packages thus examined and passed increases every year. It was in

1854	-	4,920,561
1855	-	5,680,058
1856	-	6,816,875

Reduction of the number of ad valorem duties.

The labour of our officers has been still further facilitated and reduced by the great diminution which has taken place in the number of articles charged with *ad valorem* and discriminating duties. The latter are now very few indeed, only 50 in 1855. The change in the number of *ad valorem* duties is still more remarkable. In 1797 the Commissioners of Finance report that of 1,200 articles on which duties were levied, not fewer than 300 were charged according to the value. By the tariff of 1833, which was replaced by Sir Robert Peel's tariff of 1842, this number was reduced to 156. In 1852 there remained only 130 *ad valorem* rates, while the actual list in 1855 contains not more than 40.*

* This is exclusive of the "unenumerated" articles, which pay from 5 to 10 per cent. on their value.

In former days, of course disputes between merchants and the officers of Customs as to the proper value to be set upon the goods thus charged with a fluctuating duty, were unavoidably frequent, and gave rise to many complaints, and to much ill-feeling. Articles were frequently detained and sold by the Crown in consequence of alleged undervaluations. Now such occurrences are considerably reduced. Under the former tariff, the number of such detentions in the port of London (where nine-tenths of the whole occur) averaged, from 1846 to 1849 inclusive, 350 per annum. In 1852 there were 272. But under the new tariff, they have sunk to an average of 50, having been 47 in 1854, and 54 in 1855. The number of applications to the Board from importers to amend their valuations in order to escape the detention and sale of their goods has fallen from 357 in 1852 to 118 in 1854, and 128 in 1855. In the last year, however, there has again been an increase. The cases of detention for sale in 1856 were 80, and the applications to amend were 210.

Navigation Laws.

The repeal of the Navigation Laws in 1850 relieved this department from much troublesome and onerous responsibility. Those laws—which prohibited the importation in other than British bottoms of all articles not produced in, and exported directly from, the country whose vessels brought them hither,—imposed upon the officers of Customs the necessity for the most unceasing vigilance, in order to prevent the violation or evasion of these restrictions. A proof of origin, by consular or other certificate, had frequently to be required; evidence of actual origin, in cases where the sending country produced a little and exported much of the article in question, had to be rigorously sifted; difficult problems, as to whether foreign manufactures wrought wholly or in part out of exotic produce should be regarded as the creation of the country furnishing the raw material, or of the country fabricating the finished article, had to be considered and determined; foreign produce exported hence to Europe, but returned in default of a market, had to give troublesome documentary proof of the formal legality of its original importation; and much of the time of the Board was occupied in considering a variety of intricate questions of this sort reserved for their decision, and in giving

relief in special cases in such a manner as to avoid the establishment of inconvenient precedents.

The whole of these vexatious and complicated restrictions are at length happily abolished; any goods may now be imported, in any vessels, and from any country; ships may be registered and entered in Great Britain, wherever built or purchased, and however manned; and it is difficult to say whether the expansion of trade, the interests of shipowners, or the comforts of Customs officers, have been most effectually promoted by the change.

Cessation of colonial business.

In recent years, too, the superintendence of the Customs business in the several colonies of the British Crown, has been gradually withdrawn from the Board of Commissioners, who are now only occasionally consulted on matters in reference thereto. An account of the various steps of this withdrawal will be found in the Appendix.*

Facilities given to Trade.

It is obvious that the commerce of this country could never have attained its actual enormous magnitude unless, to the greatest conceivable enterprise on the part of merchants, had been added the most liberal disposition on the part of the Crown to give every possible facility for the rapid and simple dispatch of business. Even the large reductions of duty which have been sanctioned year by year would have been rendered comparatively inoperative if tedious formalities and needless restrictions on the part of the revenue officers of the Executive had been suffered to interfere with the generous intentions of the Legislature. For a long series of years, however, it has been the aim of this Department to afford to trade all possible facilities which can be rendered compatible with the security of the revenue, and these facilities are still in course of extension from year to year.

Credit for payment of duty.

It became early apparent that the exaction, immediately on landing, of duties payable on goods which yet might be many months on hand before they were entirely disposed of, was a heavy extra tax upon the importer, and required considerable additional capital to meet it. The first relief afforded was by the Act

* See Appendix C.

of 12 Charles II. c. 13, A.D. 1660, which permitted the merchant to give bond for payment of the duty within nine months, in lieu of paying at once and receiving the usual mitigation.* In other words, it offered him his choice between nine months' credit or 10 per cent. discount. The obvious inequity and impolicy of levying revenue alike upon articles consumed in the country and articles re-exported to foreign lands, also soon presented itself to the minds of our legislators; and in the same year (by 12 Charles II. c. 4.) the exporting merchant was permitted to claim, or "drawback," the *whole* amount of duty which he had paid into the Exchequer in the case of silk, linen, and tobacco, and *half* the amount in the case of all other articles—a distinction which subsequent tariffs largely modified and at length wholly swept away.

"Drawbacks" allowed.

The "warehousing (or bonding) system," however, with its various branches, affords the greatest facility and presents the greatest practical improvement yet introduced. It allows imported goods to be "warehoused" under due precautions, and for a renewable period of five years; leaving to the merchant the privilege of paying duty only when the goods are removed for actual consumption, or of escaping the payment of duty altogether, by removing them for exportation. The first approach to this now perfected system is traceable in the year 1700, when the wrought silks of India and Persia (the use of which was prohibited at home) were permitted to be placed in fit warehouses for exportation, on due security being given by the merchant for carrying out such destination. In 1709 pepper was allowed to be deposited in "approved" warehouses on payment of half "subsidy," the other half being demanded when the article went into consumption, or, in case of its re-exportation, not being claimed at all. In 1742 rum was allowed to be warehoused under Crown locks, and on bond being given for the payment of duty when taken out for home consumption; and shortly afterwards tea, rice, and tobacco were admitted to the same privilege. A general "Warehousing Act" was passed in 1803, extending the system with a niggard and reluctant hand, both as regards localities and articles. Various

Bonded warehouses.

First introduction.

* See Appendix A. Table III.

subsequent enactments greatly enlarged the privileges and facilities then granted; and in the year 1825, when the Customs laws were consolidated by Mr. Hume's Eleven Acts, the system had nearly attained its present form and extension. Now nearly every port of any size in the kingdom contains licensed warehouses for bonding; and every year new warehouses are thus licensed by the Board after due examination with reference to the security they offer against fraud, and after taking a bond from the proprietor of the warehouse in a sum large enough to cover the risks of the Crown on the goods to be deposited therein.

rivileges thus fforded.

The privileges and facilities now included under the warehousing regulations are many and great, and a large majority of them, including some of the most important, have been for many years enjoyed.

1. The premises are under Crown locks, but access to them is freely permitted with the knowledge and in the presence of the officers of the Customs, for the purpose of sampling, for sale, or any other legitimate object.

uties not xacted on eficiencies.

2. Not only is the merchant only liable to pay duty when he actually removes his goods for home consumption, but in the case of such articles as are liable to natural waste or deterioration from leakage or evaporation, &c.—as sugar, wine, spirits, tobacco, &c.—he is only called upon to pay upon the quantity remaining at the time of removal, thus saving the duty on any deficiency which may have arisen from natural causes and liable to no suspicion of fraud.

rocesses llowed *in* ond.

3. Though no actual manufacture is permitted to be carried on in bond, yet many processes scarcely distinguishable from manufacture, designed to improve the articles warehoused and render them more easily or conveniently saleable, are allowed. Under such regulations as the Board may deem fit for the security of the revenue, large packages may be divided into smaller ones; wine and spirits may be "racked" from hogsheads and pipes into quarter or half-quarter casks; wine may be sweetened or "fortified;" wines and spirits may also be vatted and blended, and even bottled, though for exportation only.

rocesses llowed *under* ond.

4. Further, many articles are allowed to be taken out of the bonded warehouse for purposes of bleaching,

repairing, printing, or otherwise preparing for use, on special security being taken for their return within a given period or for payment of duty thereon, and also on due precautions being had to ascertain and ensure their identity. Thus "Corah" handkerchiefs may be taken out to be printed, straw hats and platting to be bleached, deals and battens to be sawn into planks, and railway sleepers to be "creosoted."

Removal under Bond.

5. Warehoused goods may also be removed, under bond, without payment of duty from one port to another, under no restrictions beyond such as experience has shown to be indispensable for the protection of the revenue. In the case, too, of parties who do a large business with the out-ports, the ordinary "removal bond" required by law to be given for the security of the duty on each article removed is permitted to be replaced by a *general* bond, sufficient to cover the entire amount of the aggregate transactions.

The merchants were not slow to discover the value of this privilege, and availed themselves of it largely and at once. For the removal of tea alone from the Port of London, sixty-four "general bonds" have been entered into, of which fifty were given in the first year (1854), and fifty-seven are now in force. The following table will show the comparison between the extent of tea removals transacted under ordinary and under general bonds.

Year.	General Bond Certificates.	Delivery Orders.	Ordinary Bond Certificates.	Delivery Orders.	Letters of Advice.
From 4th Feb. 1854, to the 5th Jan. 1855 -	12,874	14,971	3,592	4,087	10,215
From 6th Jan. 1855, to the 31st Dec. 1855	17,641	19,752	2,350	2,565	12,961
From 1st Jan. 1856, to the 31st Dec. 1856	19,755	21,462	1,980	2,278	14,057

Of course privileges so valuable as those we have enumerated were certain to be largely employed, and to give rise, with the expansion of trade, to a demand

Sufferance wharves.

for a largely increased warehousing accommodation. This has been especially the case in the port of London. In 1850 it was found that the provision afforded by the various docks (to which the Victoria Docks have since been added)*, extensive as it was, was still quite inadequate to the requirements of commerce; and in February 1851, your Lordships directed that privileges analogous to those enjoyed by the old bonded warehouses, but subject to varying and special limitations, should be granted to certain sufferance wharves on the south side of the river, which were already in possession of some, though comparatively limited, rights of bonding. A similar order was subsequently issued in favour of specified localities on the north bank; and at present, besides the docks and "legal quays," landing privileges are exercised by no less than 87 "sufferance wharves;" of which 35 have bonding warehouses, and 15 have, or may obtain, the privilege of receiving all goods, except silks, tobacco, and goods warehoused for export-

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* These docks were thrown open in November 1855, but are still in an incomplete condition. The principal basin, about 100 acres in extent, is already dug out and in use. In the short time which has elapsed since the opening, these docks have been used by 1,542 vessels, with an aggregate tonnage of 540,782 tons, and the following articles have been deposited in the bonding warehouses and vaults:

16,000 casks of wine,
1,300 „ rum,
800 „ brandy,
5,300 cases of brandy,
2,500 casks of various foreign spirits,
2,500 „ British spirits for exportation,
19,600 bags of rice,
6,800 „ sugar,

besides other sundries, amounting in the whole to 557,887 packages up to November 30th, 1856.

	26th Nov. 1855 to 31st Dec. 1855.		1st Jan. 1856 to 31st Dec. 1856.	
	Vessels.	Tons.	Vessels.	Tons.
Steamers to lie up -	23	17,832	89	67,818
Ships ditto - -	4	367	17	4,508
To adjust compasses -	—	—	79	20,644
From Calcutta - -	3	3,265	57	55,682
From North America -	12	6,026	69	38,869
Other loaded Vessels -	58	12,784	1,231	312,987
Total - -	100	40,274	1,542	500,508

ation only. Besides these, your Lordships have sanctioned the extension of bonding privileges for wine and spirits to private vaults situated within 500 yards from any part of the river between London Bridge and Brewers' Quay—a concession of which the trade has not been slow to avail itself. Already six vaults, capable of holding in the aggregate above 10,000 pipes, have been approved, and others are in course of preparation.

Up-town warehouses and vaults.

It has long been desired both by the merchant and the Government to render this country the great commercial emporium of the world,—the central rendezvous where goods of all sorts should come, not only for consumption, but for distribution likewise. To effect this object, a large relaxation of Custom House regulations has been introduced, so as to facilitate transhipment in our ports and transit through the country by land from port to port. In the ordinary course it was the practice for such goods to come hither duly entered for exportation only, and—after undergoing the examination necessary to satisfy the officer of the integrity of the transaction and the nature of the article—to be warehoused to wait a convenient opportunity, on the occurrence of which they were cleared, bond being given for their actual exportation. Under this system a very large transit trade had arisen, which, however, it was thought desirable and found practicable to extend. By your Lordships' minute of April 23d, 1850, founded on a report of Lord Granville's Commission of Inquiry, regulations were established under which goods may be simply transhipped from the import to the export vessel in the same port, and perhaps lying alongside. In this case, provided the merchandise in question be duly reported as "in transit," the importer is allowed to take out both his inward and outward documents at once, and the goods may be removed direct as desired, subject—unless fraud be suspected—only to such a trivial examination as may suffice to verify the correctness of the entry for statistical purposes. The few years that have elapsed since this system was established have been enough to show how great a boon it must have been. The amount of merchandise thus dealt with during the last five years has been as follows:

Transit and transhipment.

			£
1851	-	declared* value	2,965,335
1852	-	„	3,706,662
1853	-	„	5,278,074
1854	-	„	5,046,348
1855	-	„	3,582,664

The decrease in 1855 is chiefly attributable to a falling off in the article of spirits hitherto transmitted through Great Britain. But the aggregate increase in the *number* of this class of transactions still continues. The transhipments in London were 1,944 in 1855, and 2,912 in 1856. The number of *packages* transhipped, including a large quantity of the most valuable articles, increased from 250,000 in 1855 to 392,000 in 1856.

In the case of goods which require to be shipped from a different port to that at which they arrived, they are allowed to be forwarded by railway, under such regulations as the safety of the revenue may suggest. A large trade is now carried on in this way between Hull and Liverpool; and instances have occurred of goods being forwarded in transit from Grimsby to Liverpool, and from Hartlepool to Hull; but up to this date no other railway company has complied with the specified requirements.

Miscellaneous facilities.

The attention of the Commissioners of Customs has also been sedulously directed towards the removal of all troublesome and unnecessary forms in the documentary routine required from masters of vessels and importers, and towards simplifying, facilitating, and expediting such as could not be dispensed with.

Early hours of attendance.

For the more prompt despatch of business, some officers of the Long Room are required to attend at 8 o'clock in the morning during 8 months in the year, and at 9 o'clock during the remaining 4 months; and in urgent cases of steam vessels carrying perishable goods, their report is allowed to be taken by officers on the station as early as 5 or 6 o'clock a.m., when the discharge of cargo may also commence.

Correction of errors in Entries.

The rectification of errors in reports and entries is also made much easier than formerly. "Permission to amend,"

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* For 1854-5-6 this is the real or computed value; for the three previous years, before the new mode of estimating values was introduced, the figures given are a combination of *official* and *declared* values.

which originally had in all cases to be applied for to the Board, can, under a series of minutes beginning in 1841, be granted by the Collector or the landing officers wherever the error is slight, or the difference of duty involved less than 10*s.* (or 20*s.* in the case of ad valorem duties where the undervaluation does not exceed 50 per cent.) The number of these small errors and inaccuracies is very great, and the delay and trouble spared by the new arrangements may be estimated from the fact that during the last year (1856), 416 cases were thus summarily disposed of in London, which in former times would have all come before the Board.*

Bankers' cheques.

In order to avoid the risk of loss by the habit of entrusting sums for the payment of duties to young clerks who had to pass through crowded thoroughfares, and also the possible facilities and temptations to peculation, arrangements were made two years ago by which in London cheques might be received in lieu of cash. The cheques thus received are of two kinds,—usual drafts upon city bankers, which are taken by the Receiver General's clerks for "acceptance" before the entry to which they relate is definitively passed, and "Bank paper" or "Customs notes," which is a special document supplied by the Bank of England on deposit of the equivalent amount, and is payable only for Customs duties. The extent to which merchants have availed themselves of this privilege is shown by the following proportionate account. It will be seen that though the largest *number* of payments are made in cash, the largest *amounts* are paid in bankers' cheques or Customs notes:—

* During the past year the Board have extended to the outports the facilities granted in London for the amendment of masters' reports in regard to cargoes of wood, without application to the Board where the duty involved does not exceed 30*s.*

A STATEMENT showing the Number of Payments for Duties in Cash and Bank Notes, by Traders Cheques upon Bankers, and by the Transfer on Customs Cheques. Also, an Average Amount of the daily Receipts by each Mode of Payment. For the Year 1855.

Date.	Total Number of Payments.	Total Amount of the Year's Receipt.	No. of Payments made in Cash and Bank Notes.	Amount of Duty received in Cash and Bank Notes.	No. of Payments made by Traders' Cheques.	Amount of Duty received by Traders' Cheques.	No. of Payments made by Customs Cheques.	Amount of Duty received by Customs Cheques.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.
From the 1st January to the 31st December 1855 (being 309 secular days)	149,308	11,737,525 5 2	104,957	4,950,379 17 9	29,421	3,522,484 11 2	14,930	3,264,660 16 3
From the 1st January to the 31st December 1856 (being 311 secular days)	163,407	12,330,497 7 4	106,921	3,709,566 10 10	33,337	3,627,737 10 3	23,149	4,993,193 7 3
Daily Average, 1855 -	483	37,986 0 0	340	16,021 0 0	95	11,400 0 0	* 66	14,382 0 0
„ „ 1856 -	526	39,643 0 0	344	11,928 0 0	107	11,665 0 0	74	16,055 0 0
		Average of each Receipt, 1855 -		57 2 5	—	120 0 0	—	217 18 2
		„ „ 1856 -		31 15 4	—	109 0 0	—	216 19 4

* *Note.*—The Customs Cheque was first used on the 9th April 1855. Consequently it was in operation only 227 secular days in this year, at which rate the above average is taken.

Receiver General's Office,
January 31, 1857.

TIM[Y] LEE,
Assistant Receiver General.

The number of clerks employed in carrying cheques for "acceptance" is five, and heir aggregate salaries amount to £400 per annum; and adverting to the facility and security afforded by the use of "Customs notes," it may be doubted whether the advantage accruing to the public by the reception of "Traders' cheques" is sufficient to counterbalance the expense attending it. In connexion with this subject, another remark of some importance must here be made. It was formerly necessary for merchants who were anxious for the immediate liberation of their goods to pay duty in the Long Room at a comparatively early hour of the day. In the year 1851, however, the Board directed that the delivery orders for all goods upon which duty had been paid during the day should be made out and forwarded before the clerks left the office in the evening. In consequence of this order merchants now often postpone their payments till a late hour in the afternoon; and as the "cheques" of which we have spoken are receivable as late as three o'clock, and have then to be sent for "acceptance" to the several banks, it is usually after four o'clock before the delivery warrants can be made out, signed, and forwarded. Clerks, messengers, and landing officers are thus frequently detained till an undesirably late hour.

Baggage examinations.

The examination of the baggage of travellers arriving from foreign parts has constantly been a subject of natural, but by no means always reasonable, complaint. The Customs authorities are often most unjustly blamed for impediments and deficient accommodation, for which they are not responsible, and over which, in fact, they have no control. Railway and steamboat companies land their passengers where they please and on their own premises, and all that the revenue officers can do is to attend punctually and perform their functions expeditiously and civilly in such buildings as the Companies in question have provided for the public—buildings often no doubt quite inadequate for the purpose. The Commissioners have, however, done all in their power to obviate real difficulties and to meet reasonable wishes. In many cases baggage is now examined on board the steamers*, an experiment which has perfectly succeeded

* The number of passengers thus accommodated on the river rose from 39,517 in 1855 to 41,535 in 1856.

and which is now extended (or in process of extension) to the case of passengers arriving in sailing vessels from long voyages, who can now take their personal effects away with them at once, and pay the duties on such articles as may be liable to duty in the baggage warehouses, and without the intervention of agents. Travellers, too, in possession of dutiable goods, and who are merely passing through the country (say from France to America, viâ London and Liverpool,) were formerly put to some inconvenience: this is now obviated by a very simple arrangement, in virtue of which they pay the duty as a deposit at their port of arrival, and receive an order for its re-payment at their port of embarkation.

Many minor facilities, afforded year by year both to the mercantile and the general public, might be enumerated, but we have touched upon all the principal, with one exception: this exception, however, is a most important one. We refer to the entire abolition of all gratuities or fees. The merchant is now subjected to no tax of any sort beyond the actual Customs duty levied by Act of Parliament; whereas in former days this constituted only a portion, and sometimes not the principal portion, of the various payments he was called upon to make before he could obtain possession of his goods. These payments consisted in part of *fees* received by the various officers immediately concerned in the transaction of his business, and in part of *fines* inflicted for erroneous entries and trifling contraventions of a most voluminous and complicated law.

Abolition of Fees.

The practice of remunerating officers of the Customs by fees instead of by fixed salaries as at present, objectionable and liable to the gravest abuses as it obviously is, appears to have been the one originally resorted to. Attempts, however, were made at a very early period to restrict and regulate the practice. In 1402, the statute book shows, among many curious provisions, one prohibiting searchers from receiving fees. (4 Hen. IV. c. 21.) In the reign of Charles II. tables of these fees (which varied in amount at different ports) were drawn up under the authority of Parliament, but were soon exceeded by private understanding between the merchant and the officer; the former being often willing to pay an extra remuneration in order to avoid trouble and delay, and

the latter having it in his power by various contrivances to extort more than was legally his due. In the 14th report of the Commissioners on Public Accounts in 1785 it is stated, that "The fees received by the Customs are "grounded, some on Acts of Parliament, some on mere "usage, and others are demanded and paid under the "name of fees, of which neither the origin nor the autho-"rity appears." In the year 1784 the amount of fees received in London was 64,079*l.*, and at the outports 51,721*l.* yearly.

With the growth of trade these fees rapidly increased, and the evils of the system, as both onerous to the merchant and perilous to the revenue, became more flagrant and more patent. The step from a varying fee to an actual bribe was too easy and too slight not to be often taken. Early in the present century the Government resolved to check the mischievous practice, but could only do this by degrees, and were not always supported by merchants in their laudable endeavours. An Act was passed in 1806 prohibiting the receipt of fees by certain specified officers of Customs in London; and in 1811 the same regulations were extended to the out-ports. But the practice had existed too long to be speedily abolished: so late as 1818, it was expressly sanctioned under certain regulations among landing officers at Liverpool; though in the following year seventy-eight officers in London were summarily dismissed for having accepted gratuities from merchants.

Previous to 1831, the entire business of the Long Room was avowedly and legally conducted on the fee system. A merchant having business to transact there was compelled to employ some particular clerk, the selection of the individual, however, being left to himself. The fees he paid were of varying amount. For passing an entry inwards "a reasonable sum" might be charged not exceeding 5*s.*; for writing out a cocket 5*s.*; for a debenture entry 10*s.*, and so on. Some idea may be formed of the extent of irregular taxation thus levied on the merchant, from the fact that on the abolition of these fees in 1831 there were nine cocket writers whose average emoluments were estimated at 1,000*l.* a year each, though their salaries were only 60*l.* The junior clerk in the Report Office, whose fixed

nominal salary was only 100*l.* per annum, received 800*l.* per annum as remuneration for loss of fees; this remuneration being calculated at the rate of *one third* of his actual receipts.

"Satisfactions" and Fines.

Another fruitful source of emolument to the officer now abolished, lay in the fines levied on the restoration of goods which were legally liable to forfeiture for some error in their entry or description. As the practice formerly stood, goods legally detained were, altogether, or in part, regarded as the property of the seizing officer. Hence it became usual, in cases wherein the Board might order their conditional release, to leave the merchant to "satisfy" the detaining officer for the share to which he would have been entitled if the goods had been forfeited. In such cases the merchant made his own bargain with the officer, and a fine of 5 per cent. on the value was not unfrequently levied.

Of course, under such a system the emoluments of the landing officers must often have been very great. It has been stated to us by retired officers that in 1815 the higher class of searchers in London, whose salaries were 700*l.* a year, often realized emoluments to the extent of 1,600*l.* or 1,700*l.*; the difference being made up by the "satisfactions" they received for the release of detained merchandise. It is many years since these indirect and extravagant emoluments were reduced to a comparatively insignificant amount; but the final abolition of the system is of recent date; and the officers above named now receive only salaries of 160*l.* to 400*l.* a year.

Another change, which has brought great relief to the merchants and considerable loss to the officer, remains to be noticed. When officers attend beyond legal hours for the interest or convenience of the merchant, they receive a certain fixed sum per hour; which sum of course the merchant pays. Formerly, if an officer thus worked over hours for several merchants at once, whose ships were discharging at the same place and time, he was paid the fixed hourly remuneration by each and all of them; thus receiving three or four times the contemplated sum. In Liverpool, as late as 1832, the emoluments of one landing-surveyor were by this means raised to 950*l.*, his regular salary being 400*l.* This practice has

Over-hours' remuneration.

long since been altered, and the legal expense of the officer is apportioned among the merchants who need his extra attendance, by which means it is an insignificant burden upon each.

Vast increase in the commerce of Great Britain.

Under the influence of the various circumstances upon which we have touched in the preceding pages—the simplification of the tariff, the reduction of duties, and the facilities afforded to merchants and shippers—the commerce of Great Britain has shown a marvellous increase, and the revenue a still more marvellous elasticity. It is not here the place to expound in any detail the effect of specific fiscal changes (as to the wisdom of which at the time considerable difference of opinion existed) on the trade, the consumption, and the taxation of the country; but we may be permitted to draw attention to a few general results which the statistics of the last twenty or twenty-five years (given in the Appendix*) forcibly expose. Between the years 1831 and 1834 the first very extensive steps were taken in the removal of prohibitions and the reduction and remission of Customs duties. These were followed, in 1842 and 1844, by still bolder advances in the same direction, and every successive year has seen further progress, culminating in the vastly reduced and simplified tariff of 1853. The net aggregate of these reductions amounts to above *ten* millions.† Yet notwithstanding, the Customs Revenue has scarcely varied for the last twenty years, ranging steadily from twenty-two to twenty-three millions. In 1835 the gross income was 23,149,000*l.*, in 1855, it was 23,482,000*l.*

In order to produce such a result, it is obvious that both the industry and the consuming power of the mass of the nation must have augmented in an extraordinary ratio. From the Peace in 1815 to the year 1826, the increase of our commerce had been very trifling, as a glance at Appendix G. will show. The entire imports as measured by official value, showed no great augmentation, but *fluctuated* about a medium of 33,000,000*l.* The total exports fluctuated in like manner about a medium of 52,000,000*l.* They were 58,000,000*l.* in

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* Appendices H. to M.

† As nearly as can be estimated, to not less than 10,613,610*l.* See App. L.

1815, and 51,000,000*l.* in 1826. From that date, however, both branches of commerce took a new start, and have never looked back. The following table will give the most remarkable picture of this increase.

Average of Three Years.	Official Values.		Real Value.
	Total Imports (in Millions).	Total Exports (in Millions).	British and Irish Produce exported (in Millions.)
*1814-15-16 -	31·4	53·8	46·2
1823-4-5 -	38·8	55·9	37·5
1833-4-5 -	48·1	85·4	42·9
1843-4-5 -	73·6	142·9	57·0
1853-4-5 -	121·6	248·1	97·2

* These years are taken because the records of 1813 were destroyed by fire.

The same encouraging tale of the commercial progress of the country is told by the tables of vessels built and registered at various periods of this century. Thus the average tonnage annually added was—

For 1823-4-5	-	98,900 tons
1833-4-5	-	162,800
1843-4-5	-	174,500
1853-4-5	-	413,900

The Navigation Laws, it will be remembered, were repealed on the first of January 1850.

Under a continuance of the same wise system, we may hope for a continuance of the same satisfactory results. By a further reduction of duties on all articles of general consumption, as the condition of the finances may suggest and permit, and by extending to commerce the utmost possible facilities compatible with the security of the revenue, we may hope to ensure a progress in future as signal and as rapid as that of the recent past.

Smuggling.

With the reduction of duties, and the removal of all needless and vexatious restrictions, smuggling has greatly diminished,† and the public sentiments with regard to it have undergone a very considerable

† See Appendix A, p. 67.

change. The smuggler is no longer an object of general sympathy or a hero of romance; and people are beginning to awake to the perception of the fact that his offence is less a fraud on the revenue than a robbery of the fair trader. Smuggling proper is now almost entirely confined to tobacco, spirits, and watches; though lace, silk, and other trifling articles are still occasionally seized on the person or in the baggage of unprincipled or inconsiderate passengers; but all these cases are on the decrease; in the last ten years, as a table given in the Appendix shows*, they have diminished about one-third. The thoughtless habit, however, of so packing dutiable articles within the folds of ladies' dresses as to answer the purpose, or at least to give the appearance, of fraudulent concealment, still prevails among passengers arriving from abroad, and gives rise to many disagreeable disputes. This practice is the more indefensible because the very parties who thus dishonourably endeavour to frustrate the purpose of a partial, rapid, and polite search are the loudest and most vehement in their complaints if that search be minute or tedious.

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* See Appendix N.

In Year 1856.

Annual Report.

Among the proceedings of this Department during the past year—the directions issued, and the changes and modifications of existing arrangements introduced or completed—the following seem the only ones of sufficient importance to deserve special notice.

Various trifling alterations in the Tariff.

The changes introduced into the duties levied on various imported articles within the past year have been few and unimportant. In conformity with the spirit and meaning of the tariff of 1853, which designed to exempt from duty all articles employed as dyes, your Lordships have directed the insertion of Bichromate of potash and Oxymuriate of tin in the list of free goods. As a matter of equity, when in 1854 the malt-tax was increased to meet the exigencies of the war, the duty on spruce beer imported was also raised from 20*s.* to 30*s.* a gallon. The reason for this change having been removed, the duty has been again replaced at its original amount. On similar grounds, the duty on vinegar, which had been raised to 4½*d.* per gallon, has been reduced to 3*d.*—at which sum it was fixed by the tariff of 1853. In addition to these modifications, your Lordships also—finding that the distinction between prunes and dried plums prevented the importation of large quantities of plums from Germany and elsewhere, which though not qualified to come in as *prunes* (from the nature of their stones), were yet not of sufficient value to bear the duty of 15*s.* a cwt. imposed on *plums*—were pleased to direct that henceforth all dried plums of whatever sort, not preserved in sugar, should be admitted at the duty of 7*s.* a cwt. heretofore levied on prunes properly so called. This change, which will be a considerable boon to the consumer, will also, we have reason to believe, be attended with advantage to the revenue.

During the past year a uniform duty of 9*d.* per pound has been imposed on musical instruments of whatever metal constructed, by way of rectifying an omission in

the original tariff, which had spoken only of *brass* instruments. The duty on felt hats has also been reduced from 1*s.* to 6*d.* each; and old metal, fit only to be remanufactured, has been declared free, being considered in the light of raw material.

Improvement in arrangements for assessing Sugar.

Sugar being one of the few articles of very large consumption now on the tariff on which duty is levied according to its quality, considerable difficulty has arisen, and some dissatisfaction has been expressed from time to time, as to the mode in which that quality has been assessed. Standard samples, corresponding to the various specified denominations, were carefully selected, with the concurrence of experienced parties connected with the trade, immediately after the adjustment of the sugar duties; and these samples were forwarded to all the ports for the guidance of those intrusted with the task of assessing the character of the article. But complaints were still made by merchants that the assessment was not uniform throughout the kingdom — officers varying in their judgment, as was not unnatural in a matter requiring much delicate discrimination. To obviate this inconvenience, your Lordships in 1854 directed that an experienced officer from London should visit all the out-ports where sugar was imported, and instruct the various assessors in the same particular mode of estimating samples by the appointed standard; and Mr. Ogilvie, a practised Landing Surveyor, was appointed to this duty. The result has been highly satisfactory; and appeals from the judgment of our out-port officers have become comparatively rare. In order to carry out the same purpose in London, and to ensure, if possible, still greater uniformity, it was thought desirable not only to commit to Mr. Ogilvie the entire superintendence of this especial function throughout the various docks and quays where sugar is landed and stored, but gradually, and as far as might be found feasible, to conduct the assessment in the same room, as varying lights almost unavoidably cause varying opinions as to the precise quality of the article. Already the whole of the sugars landed at the St. Katherine's and the London Docks are assessed in one room; and this arrangement has proved so satisfactory that it is now in contemplation, as soon as the general

consent of the trade can be obtained, to assess *all* sugars arriving at this port at the Custom House—the proximity of which building to the sugar market points it out as peculiarly convenient for this purpose to merchants and brokers, as well as to our own officers.

Change in mode of payment of certain officers.

Prior to 1854, it was the almost universal custom to remunerate the subordinate officers in our Department by a combination of salary and day-pay—the latter, which usually formed the largest portion of their income, being stopped when the officers, from sickness or other cause, were not on duty. Thus tidewaiters of the first class in London received 40*l.* a year as salary, and 3*s.* a day when employed, which (absence apart) yielded 54*l.* 15*s.* more. Weighers of the first class received 35*l.* of salary, and 2*s.* 6*d.* of day-pay, which reached 38*l.* 15*s.* additional. In 1854, however, the officers of the water-guard—whose actual employment was somewhat precarious, though from no fault of their own—petitioned to have their salaries augmented and their day-pay reduced, so as to render their incomes more regular and certain. On our recommendation, your Lordships granted their request; the day-pay was fixed at 1*s.* per diem, and their salaries were proportionately raised. At the close of 1855 the weighers at this port begged that a similar indulgence might be extended to their branch of the service, pleading that the existing system of payment bore hard upon them in more than one respect. Their income was precarious; in case of sickness it was reduced to less than half, at the precise time when their expenses were unavoidably enhanced; they were induced in consequence to remain on duty in spite of indisposition, when they ought to have been at home in bed, and thus prolonged illnesses were incurred which timely care and cessation from work and exposure might have averted; and holidays were made a source of annoyance to them, instead of being a gratification and a boon. Impressed by these pleas, and by the statement of Dr. MacWilliam, our Medical Inspector, and other officers of experience, that the result of the relief given to the water-guard officers had not led to any increased laxity of attendance, but, on the contrary, had been followed by a slight *diminution* of average

absence on the ground of sickness, we recommended your Lordships to sanction an extension of the modified plan of payment to *all* day-pay officers in the Customs Department, both in London and in the out-ports. Accordingly the day-pay has been everywhere reduced to 1*s.* per diem, and the fixed salaries augmented in a corresponding proportion. The new arrangement took effect from April 1st, 1856; and though it has not been long enough in operation to enable us to lay before you any decided statistical evidence of its results, our information leads us to believe that it has worked, and continues to work, most satisfactorily.

Patrol system.

One important improvement in the detail of the service it seems desirable to speak of here, because, though it has been some time in partial operation, it is only of late that we have had sufficient experience of its operation to be able to pronounce with confidence on its safety and efficiency. The system of boarding tide-waiters on all vessels arriving from foreign parts, and retaining them there till the cargo was entirely cleared, though needed for the security of the revenue, was attended with several obvious inconveniences and hardships. It was suggested by one of our most active and intelligent officers, Mr. W. P. Gardner, then Comptroller at Liverpool, that these might be obviated without any risk to the revenue, by substituting for the boarded tidewaiters a regular patrol force on shore, wherever the vessels were lying in inclosed docks, and admitted, therefore, of being watched effectually from without. The experiment was first tried in Liverpool in 1850, when a portion of the water-guard was organized into a body of patrolling officers, who, under inspectors, and divided into three watches of eight hours each, perambulated the quays night and day. After a sufficient trial of the plan at Liverpool, the results of which were highly satisfactory, the Board sanctioned its gradual extension to other ports where circumstances favoured its adoption; and they are now in a position to report, that it has nearly everywhere been attended with a material reduction of expense, a great relief to the officers concerned, and a marked diminution of the number of charges and complaints

against them. The patrol system is now in *full* operation at—

Liverpool,	Dundee,
Hull,	Glasgow,
Bristol,	Leith,
Southampton,	Dublin,
Plymouth,	Belfast,
Sunderland,	Limerick;
Aberdeen,	

And *partially* at—

Douglas,	Gloucester,
Grimsby,	Arbroath.
Grangemouth,	

Baggage examination at London Bridge.

For nearly three years it has been the practice to accommodate the through passengers from Paris to London viâ Dover, by the night mail, by allowing them to have their baggage examined at the railway terminus in London Bridge, instead of at the place of landing. The packages registered in Paris were placed in locked vans, and continued in charge of the railway guard till their delivery in London, by which means the travellers were relieved from all anxiety and necessity for personal vigilance during the journey; while, as the trains arrived punctually at a fixed hour (7.45 A.M.), little inconvenience was entailed upon our officers by the arrangement. Early in last year the Directors of the South Eastern Railway memorialized your Lordships, praying for the extension of a similar privilege to the baggage of travellers arriving in London from Paris, Amiens, and Boulogne, by the special tidal trains viâ Folkestone. It was obvious that this arrangement would entail upon the Customs officers a considerable amount of inconvenience, inasmuch as the trains in question varied their hours of arrival every day, and sometimes reached the terminus in the middle of the night. But as it appeared that these trains had become the favourite mode of transit for passengers between the two countries—the number of passengers from London to Paris by the night mail in the six months ending 30th November 1855 having been 3,151, while those arriving by the tidal trains reached 41,788—it was thought proper to concede the privilege requested; and arrangements were accordingly made, commencing

on the 1st of August, by which officers were in attendance at the specified hours to examine the arriving baggage, while the directors of the railway facilitated the operation by the enlargement of the building employed for the purpose.

The number of packages belonging to through passengers thus examined was in—

August - -	2,749
September - -	3,970
October - -	3,563
November - -	1,538

The Board were careful to order the attendance of a sufficient number of officers to ensure all possible despatch; and in September, when the system of examination had been perfected, the number of packages on each occasion averaged 159, and the time occupied was only twenty-one minutes.

Early in November, however, the special trains from Paris to Boulogne in connexion with the tidal service ceased, and the South Eastern Company followed the example, and availed themselves, wherever practicable, of their ordinary trains. The rapidity of transit was thus greatly diminished, and this circumstance, in connexion with the advancing season, so materially diminished the number of passengers by this route, that the railway company ceased to desire, and your Lordships deemed it advisable to discontinue at the end of November, the privilege conceded in August.

There can, we think, be little doubt that, while the arrangement lasted, it was attended with considerable comfort and advantage to the public; but we submit as a matter for consideration on a subsequent occasion, whether the same objects might not be attained as effectually, and with less trouble and expense, by the adoption of some arrangement—which it appears to us might easily be contrived—for examining the registered "through" baggage at Folkestone (giving it precedence of the effects of other passengers) during the interval that always elapses between the arrival of the boat and the departure of the train,—an interval which usually exceeds that (twenty-one minutes) which experience has shown to be sufficient for the examination of the baggage at London Bridge Station.

Removal of the Coast-guard.

In the course of last year Her Majesty's Government determined on transferring the control of the Coast-guard service from the Board of Customs to the Admiralty, and obtained the sanction of Parliament to the arrangement, which was formally carried into effect on the 1st of October. The transfer of the *accounts* connected with that branch of the public service has not yet, however, been completed. The Board of Customs have been requested to continue till the 31st of March next the control, examination, and issue of all payments appertaining to the coast-guard as heretofore,—a duty which they accordingly have undertaken to discharge.

When the proposed transfer was in contemplation, we ventured to dissent from the opinion of its expediency which had been formed by Her Majesty's Government; and we took the liberty of calling the attention of your Lordships to the practical difficulties and confusions likely to arise from a divided authority, as well as to the risk to the revenue, and the probable unsatisfactory working of a system which severed the power from the responsibility—which assigned to one Board the task of doing the work and to another the duty of seeing that it was done—which placed in the hands of the Admiralty the means of protecting the revenue, and yet left to us the charge of its due collection. We have, however, taken such steps as, on mature consideration, suggested themselves to us for obviating or minimising the dangers and inconveniences which we could not but anticipate; and after consulting with the First Lord of the Admiralty, we framed (and have since modified) a circular of instructions to our officers for their guidance under the new arrangement, which, in its final and amended form, we trust may prove effective for the object we had in view.

War-bonds.

During the recent war, Orders were issued from time to time by the Queen in Council prohibiting the exportation of certain articles which it was supposed might find their way to the enemy's country and become useful to him in the prosecution of hostilities. In order, however, to diminish as far as possible the inconvenience to trade inseparable from these restrictions, permission was granted to merchants to expormany of the prohibited articles to particular quarters of

the world remote from the seat of war, on their giving bond — technically called "war-bonds"—to produce within a specified time a formal certificate of the actual landing (and entering for consumption or use) of the goods in question at their original destination. The same relaxation was occasionally extended in special cases and under special conditions to exports designed for countries in near proximity to Russia or the Crimea. In the two years during which the war continued—from February 1854 to April 1856—the number of bonds thus entered into in London only was 15,200, of which 372 were of the more defined character last mentioned.

The numerous Orders in Council and special directions transmitted to this Board by your Lordships at various times during the war—sometimes adding to and sometimes diminishing the number of articles to which the restrictions applied; sometimes removing and again re-imposing those restrictions; sometimes modifying the geographical limits of their extension—required the most unremitting vigilance on the part of the Customs authorities, and entailed upon them much unusual labour and anxiety. And when the time arrived for the expiry of the bonds which had been exacted, the frequent application of merchants for an extension of the period assigned in the bond for the production of the certificates required; the presentation of informal or otherwise unsatisfactory certificates; the investigation of such as were of doubtful character; the neglect of many parties to produce certificates at all after the war had ceased; and the applications consequently rendered necessary, and in some cases the menace or actual commencement of legal proceedings against the obligors;—these things together involved a vast amount of very troublesome correspondence, and necessitated a careful and somewhat complicated system of book-keeping in order to avoid confusion. Since the return of peace, although it was not considered desirable to cancel the outstanding bonds at once, yet, by your Lordships' directions, this Board have been considerably less rigid than during the war in the exaction of formal documentary certificates, and have usually accepted any reasonable proof of landing which the parties were enabled to offer. The number of uncancelled bonds in London was on December 31, 1856, about 1,500.

auds on the enue.

We have no information which can enable us to state with any confidence or precision whether frauds on the Customs Revenue have increased or diminished. Two instances of extensive deficiencies in wine and spirit vaults—one in Bristol and the other in London—have been adjudicated during the past year, though occurring at an earlier date; and the responsible parties have in both cases, with your Lordships' full concurrence, been called upon to pay duty on the missing quantities. A large seizure of smuggled watches in the month of March eventually led to the conviction of a dealer of the name of Lucien Marchand; and for this and a previous offence of the same character, the Crown obtained a verdict against him in penalties amounting to 3,510*l.* This is the same individual who four years ago succeeded in persuading a considerable portion of the public to regard him as a victim of oppression on the part of the Board of Customs, at whose instance an accomplice of his had been detained and prosecuted, —he himself paying her fine, and subsequently claiming the articles which had been seized. The only other seizures of consequence were all of tobacco; 3,000 lbs. of which were seized by the Essex constabulary at Dedham; 6,500 lbs. by the coast-guard off Lowestoft; 3,570 lbs. in the neighbourhood of Harwich; and 5,660 lbs. by the coast-guard off Arklow.

crease or minution of ade and venue at rticular ports.

With a view of showing the condition of trade and revenue in each different district throughout the kingdom, we have prepared a series of tables* giving a condensed comparison of the produce of the revenue in 1855 and 1856, and of the more important articles in which increase or diminution had taken place in the latter year, with such remarks respecting the causes of the fluctuation as seemed instructive or suggestive. These tables are full and complete, but it is impossible to concentrate their substance into a few sentences, or indeed to convey their information in a terser form than that in which they themselves present it. They offer a most encouraging picture of the general activity and prosperity both of the commercial interests and of the community at large. Some of the increased importation of the year is attributable to the cessation of the war, and is observable in nearly all districts. Besides

* See Appendices (Q.) & (R.)

London and Liverpool, the most remarkable increase of business has taken place at

Hartlepool,
Hull,
Folkestone,
Gloucester, } in England;
Sunderland,
Plymouth, and
Southampton,

Greenock,
Glasgow, } in Scotland;
Leith,

and perhaps timber and wood goods are the articles in which the most universal increase is reported.

The accounts from Ireland are especially satisfactory. There has been an increase in the revenue receipts at every port, with three exceptions, and in these the aggregate decrease scarcely exceeds 1,000*l.* This general improvement is by our officers unanimously attributed to the flourishing state of agriculture, and the remunerating prices of farm produce, which enable the cultivator of the soil to indulge in the comforts and luxuries of life to a far greater extent than formerly.

Consumption of articles subjected to war duties.

It was deemed advisable in 1854 and 1855 to increase the Customs duties on four of the principal imported articles of consumption, with a view of providing means towards defraying the expenses of the war. The taxes on tea, coffee, sugar, and on rum imported into Scotland and Ireland were severally augmented to an extent of which the details are given in the Appendix.* No more striking illustration can be adduced of the continued prosperity and vast consuming power of the country, than the very trifling degree in which this augmentation in the tax affected the use of the articles in question. The duty on coffee was raised 33 per cent.; the utmost diminution of consumption was only six per cent. The duty on tea was raised 17 per cent.; the falling off in consumption was not a quarter per cent. The duty on sugar was raised on the average about 25 per cent., and the price of the article *in bond* rose also upwards of 30 per cent. between 1854 and 1856; yet the entire difference of consumption in these two years was short of 10 per cent. In all three articles it

* Appendix (O.)

must be remembered the duty forms a very large proportion of the entire cost to the consumer. In Appendix (O.) will be seen in detail the variation in the revenue, consumption, and rates of duty of each of the four articles affected by the war taxes.

Improvements in statistical returns.

We have further to call your Lordships' attention to the improvements which have been already effected, and to the further improvements which are contemplated, in the statistical tables furnished by this department: these changes are fully explained in the Appendix (P.) We need here only say, that for the deceptive and unsatisfactory "official values" heretofore given, which recorded only the relative *quantities* of imports and exports, and recorded these only imperfectly, we have by your Lordships' directions substituted the *real* values of each article, carefully ascertained from the most reliable sources. The statistical tables to be henceforth issued will contain, in addition to the information hitherto supplied, a statement of the stock of goods in bonded warehouses throughout the kingdom, and a view of the trade inward and outward of each separate port.

In conclusion, your Lordships will remark, that the great extension of commercial transactions which we have recorded has entailed its inevitable consequence in an increase of the numerical strength and cost of the Customs establishment. We have found it necessary to obtain the sanction of your Lordships to an addition of 174 officers during the past year, with aggregate salaries of 20,212*l.*; and the increase of 3,000*l.* on the sum paid for extra assistance in 1856 points to the probable necessity of a still further augmentation of the establishment during the ensuing year.

We have the honor to be,
My Lords,
Your Lordships obedient Servants,

THO. F. FREMANTLE.
S. E. SPRING RICE.
F. GOULBURN.
EDW. SAURIN.
GRENVILLE C. L. BERKELEY.
W. R. GREG.

Custom House,
20th February 1857.

APPENDICES.

APPENDICES.

APPENDIX (A.)

Historical Notices of Customs Duties.

There is abundant evidence that the *portoria*, or duties on goods imported into and exported from Rome, were amongst the *vectigalia* or tributes imposed upon Britain by its early invaders, but whether they were continued to be imposed after the departure of the Romans for the revenues of the country, or for those of the kingdoms into which Britain was divided during the Heptarchy, is uncertain. The probability, however, is, that they were so continued in all the new kingdoms formed out of the Western Empire*, and possibly were nearly the same in amount, "*Let them pay the established duties at the proper places*†," is a passage in a letter from Charlemagne, King of the Franks and Lombards, and Patrician of the Romans, to his venerable and dear brother, Offa, King of the Mercians, (Bretwalda of Britain, A.D. 757–794), which appears almost conclusively to determine the fact that customs or some other equivalent impositions were then demanded, and even places appointed for their payment. In the reign of Athelstan (A.D. 925–941) so great was the estimation in which commerce was held by the English, that every merchant who had crossed the sea three times in his own ship with his own cargo was made entitled to the dignity of thane or lord. Unfortunately, however, no trace exists of the several duties imposed on merchandise during these periods, until A.D. 979, when King Ethelred and his Witanagemote, held at Wantage‡ in Berkshire, enacted as follows: that every smaller boat arriving at Billingsgate§ should pay for toll or custom, one halfpenny; a larger boat with sails, one penny; a keel or hulk, four pennies; a vessel with wood, one piece of wood; a boat with fish coming *to the bridge*, one halfpenny, or one penny, according to her size. The men of Rouen in Nor-

* The mode of collecting the customs in England in the earliest times, as also in France, and indeed all over the continent, until a recent period, viz., by farming he duties, was precisely the same system as that which prevailed in ancient Rome. This circumstance appears corroborative of the above opinion.

†Alluding to parties who, under the pretence of "repairing to the threshold of the blessed apostles," made their pretended pilgrimage "a source of gain," by smuggling articles, probably of gold and silver, in the manufacture of which the English at that time excelled.

‡ *Venetyng or Wanantyng.*

§ Billynggesgate.

mandy, that come with wine and large fish, and those of Flanders and Ponthieu, and others from Normandy and France, were wont to open their wares, and free them from toll*, as did also those of Hegge, Liege, and Nivell. The *Emperor's men*† who came with their ships, might buy in their ships, but they were not to forestall the market from the burgers of London. They were to pay toll, and at Christmas two grey cloths and one brown one, ten pounds of pepper, five pairs of men's gloves, and two vessels of vinegar, and as many at Easter.‡

Madox, in his History of the Exchequer, shows that so early as 23 Henry II. the ferm of the Queen's Hithe,—probably the most ancient Port of London,—was accounted for by William le Brun and William le Blund at 36*l.*; that in 3 Richard I., Alberic de Billingesgate, bailiff to William de Haverhill, was in arrear to the extent of 72*s.* and 4*d.* for the customs arising from Billingsgate, Botulfegate, and Garscherche. In the 8th of Richard I. the fines and dismes of merchants, paid into the Exchequer by the chamberlain of London, for tin and other mercatures at London, amounted to 379*l.* 1*s.* 6*d.*; the fines for leave to import woad into England, and sell it there, to 96*l.* 6*s.* 8*d.* In the 10th year of the same king the fines for leave to export wool and leather out of England paid by the same officer amounted to 23*l.* 12*s.* In the same year (1198), Hugh Bardolph, Master Roger Arundel, and Geoffrey Hackett, Judges Itinerant, held Pleas of the Crown, among which "Inquisition was to be made '*of the Keepers of the Sea Ports*,' if they have received any thing which they have not paid and if they have received any bribe for witholding the King's *rights*, and if any person has received any thing who has not been duly appointed for the said purpose. Inquiry is to be made if all appear, who such person is, and what is his name, for it is by these and other vexations, whether justly or unjustly, that all England has been reduced to poverty from sea to sea." This extract from the Annals of Richard de Hoveden indicates the fact that at this early period, not only were duties imposed on goods imported, and officers duly appointed for their receipt, but also that smuggling and connivance at fraud existed to a considerable extent.

In the 5th year of John (1204) the merchants paid a *quinzieme* (a fifteenth) for their goods and merchandise. This, in the

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* "*Free them from toll.*" These terms are taken from Anderson's History of Commerce, who puts in parenthesis, "I suppose pay toll." With reference to the same subject, M'Pherson, in Annals of Commerce, says, "showed their goods, and cleared the duties," giving in a note the Latin original, as "monstrabant res suas et *extolneabant*."

† Germans of the steelyard.

‡ Vide Macpherson and Anderson. The latter on the authority of Stowell's History of the World.

following year, was accounted for in the Exchequer by William de Wrotheham and others, and amounted to 4,958*l.* 7*s.* 3½*d.* It has been doubted whether this duty was not of the nature of an Excise rather than of a Customs duty, but from the fact that it was raised only at places on the sea coast, the latter view is accepted by some parties. It appears, however, to have been of both kinds: for there is evidence that it was exacted from foreign merchandise in 1205, when John "gave a licence or "invitation to the merchants of Flanders, as he did to those of "France, to trade in England, provided they duly paid him "the fifteenth part of their merchandise, together with such "other Customs as might be laid on according to his pleasure;" and in the "Great Charter" of Henry III. (1285) it is stated that "*our subjects have given unto us the fifteenth part of all their moveables.*"

In the 15th of John we find mention made in the records of the Exchequer of "Licences for ships outward bound;" of the assise or custom of Woad for Kent and Sussex (Dover excepted), Yorkshire, Norfolk, and Suffolk, Southampton and Essex; of the custom of corn "*per circuitum maris* (coastwise?);" of duties for corn, salt, grease, honey, salmon, cheese. In the 19th year of the same reign we read of a custom of ships passing along the Thames (4*l.* 6*s.* 6*d.*); and in the 52d Henry III. the issue of divers tronages* and strondages (97*l.* 13*s.* 11½*d.*); the custom of all sorts of merchandises brought from beyond sea, for which the custom called "scavage"† was payable (75*l.* 6*s.* 10*d.*); the issues of corn mete and the customs at Billingsgate (5*l.* 18*s.* 7*d.*); the customs of fish brought to London Bridge-street, and other customs there (7*s.* 2*d.*), which were accounted for by the bailiff of London.

Wine.

In ancient times there was a custom or duty paid to the King, probably at first for all wines imported, but subsequently on those brought in by native merchants only, which was called "*prisa*" and "*recta prisa*," or "prisage." It was received by divers officers in different reigns under divers names, as *camberlengaria* or *cameraria Londoniæ*, and *pincernaria regis*. Payments on account of this duty are recorded in the Exchequer in the 10th year of Richard I. (1194), and at many times in succeeding reigns. In the 49th year of King Henry III., John de Swineford rendered an account of the King's wines which he

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* Tronage was money paid for weighing at the public beam. Strondage appears to have been a payment for laying goods on the strand, similar to the modern wharfage.

† Scavage is thus described in a work, entitled, De jure Maritimo et Navali, 1688; a "Custom, of which in an old printed book of the Customs of London it is "there mentioned, and how to be disposed; of which custom, halfen del apper- "teyneth to the sheriffs, and the ether halfen del to the hostys, in whose "houses the merchants been lodged, and it is to wet that the scavage is "the shew, by cause that merchants shewen unto the sheriffs mer- "chandizes of the which customs ought to be taken ore that any be sold."

had received at divers places from Michaelmas in the 47th to Michaelmas in the 49th year of the King. He accounted for 66 doliums* received at Southampton of the *recta prisa* which were acquitted by the bailiffs of Southampton, and 59 doliums more of the same *recta prisa* which were also acquitted by the said bailiffs, and for 60 doliums of the same *prisa*, and for 50 doliums more of the same *prisa* at Boston; total of the doliums of the prisa 235. This duty appears to have been of two sorts, viz., either single or double. Single prisage was one tun when the quantity imported and landed amounted to or exceeded 10 tuns and did not exceed 20 tuns; "for if under 10 tuns "there was not any prisage due." Double prisage was two tuns taken, one from before and the other from behind the mast, when the quantity imported amounted to or exceeded 20 tuns. The tuns were to be taken as directed at the pleasure of the King's butler or prisage master, who might taste the whole cargo, and choose the best wines and fill up the vessels, or choose those that were the fullest, and take them away, allowing only 20*s.* per tun for freight. Further to prevent fraud, it was ruled that if a merchant brought in above 9 or 19 tuns, be it but a tierce or upwards, whereby to evade the payment of prisage, he was held liable to its payment; and the total quantities brought in by the same ship were taken as imported at one time; or if imported by the same merchant in one or different bottoms, or during the same vintages, they were held as imported at one time, and the dolium was charged. If, however, the merchant preferred such a course, he might compound with the butler for the whole quantity at a certain price; and it appears that this course was afterwards invariably taken, the duty being "compounded" for by the payment in the port of London of 2*s.* a tun, and at the outports of 10*s.* a tun on all wines imported by native merchants, the merchant alien having been exempted by the charter of Edward 1st from prisage.† In the first year of this monarch "a new duty on wine called Gauge" is mentioned. It was 1*d.* per tun; and a pretty good idea of the quantity of wine used in England at this time is given in the amount of the duties paid on this account into the Exchequer from the Wednesday after Martinmas 1272 to Michaelmas 1273 for wines imported into London, Southampton, Portsmouth, and Sandwich, viz., 36*l.* 17*s.* 2*d.*, which was the gauge

* The Dolium was a large Roman vessel, of wood or potters' clay, in which the juice of the grape was placed to allow the process of fermentation to go on and be completed, when the wine was transferred into the "amphoræ," which were of earthenware, and usually held about nine gallons. The dolium is described in an old Latin dictionary (1664) as having held thirty of these amphoræ, or about 270 gallons. It is most probable, therefore, that the tun, or cask now holding 252 gallons, is here meant, although in some law dictionaries it is indifferently translated, tun, pipe, butt, hogshead, &c.

† See page 57.

duty on no less than 8,846 tuns. This was independent of the wines taken as "prisage."

Wool. Wool, the great staple commodity of the country—so much so that the nobles of England are said to have represented to Edward I. that "in their opinion one half of the wealth of the "Kingdom consisted of wool"—was also subject to prisage in the time of that King; but it is stated by Cowell, in his Law Dictionary, to have been abandoned by Edward for a small fixed payment. In 1275 Edward (3rd year) ordered the following duties to be levied on this article*, viz.:

For every sack of wool† - - -	half a mark (6*s.* 8*d.*)
,, 300 "*pelles lanatæ*" (woolfells or skins with the wool)	half a mark (6*s.* 8*d.*)
,, last of leathers‡ - -	one mark (13*s.* 4*d.*)

These duties became known afterwards as the "*Magna Cus-*" *tuma et antiqua*," as distinguished from the "*Nova Custuma*," which was the appellation of later duties on wool imposed by the King of his sole authority in the latter part of this century, and which appear to have been first 20*s.* and afterwards raised to 40*s.* per sack.§ These "new duties" were abolished in 1297 by the 25 Edward I., who granted in that year that he would take no Custom of the community without their common assent, saving to himself and his heirs the Custom of wool granted to him by them before that time. It was only to be expected that an increase of the duties on an article of such importance as wool should be resorted to for the purposes of war, and accordingly we find in the same year that the Parliament re-imposed "the "new duties for two or three years, if the war with France "should last so long;" and again, in 1336, for the same purpose, when the English merchant had to pay 40*s.* and the foreigner 3*l.* for every sack of wool transported.

A.D. 1304. The celebrated "Charta Mercatoria" gave to the merchants of Germany, France, Spain, or Navarre, Lombardy, Tuscany, Provençe, Catalonia, Edward's Dukedoms of Aquitain, Toulouse, Turein, Flanders, Brabant, and all the other lands and foreign places, many great privileges; among others, that they might come and be safe under the tuition and protection of the King; be unmolested and quiet concerning murage, pontage, and

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* Fines for leave to export wool were paid into the Exchequer in the account of the chamberlainship of London for the 8th year of Rich. I. (1198).

† A sack of wool was twenty six stones of 14 lbs. each.

‡ A last of leathers was twenty dacres (afterwards called dickers). Each dacre was ten hides.

§ The duties on wool in 1279 were 8,108*l.* 13*s.* 5*d.*; in 1280, 8,688*l.* 19*s.* 3½*d.*; in 1821, 8,411*l.* 19*s.* 11½*d.*; in 1282, 8,604*l.* 19*s.* 3*d.*; in 1283, 10,273*l.* 13*s.* 3½*d.*; in 1284, 9,098*l.* 7*s.*; in 1285, 8,094*l.* 13*s.* 6½*d.*; in 1286, 8,023*l.* 6*s.* 10¾*d.*; in 1287, 8,960*l.* 3*s.* 10½*d.*; in 1288, 9,976*l.* 6*s.* 1¾*d.* They had in 1295, 1296, 1297, to 12,202*l.* 3*s.* 9½*d.*, 7,983*l.* 18*s.* 8*d.*, and 11,729*l.* 10*s.* 6½*d.*, respectively. The ports paying the duties were as follows, in their order as to their proportionate payments: Boston, London, Hull, Southampton, Lynn, Ipswich, Yarmouth, and Southampton.

pavage *; that they might traffic as well with natives and strangers in cities, boroughs, and towns, only in gross (wholesale), but so as their wares, vulgarly called mercery or the species thereof, might be sold retail; that they might carry, on payment of the customs due, whither they pleased, the merchandise which they brought into the kingdom or otherwise acquired, except to the lands of the enemies of the kingdom, wines only excepted, which could not be exported without leave. They might lodge in cities, &c. Bargains made by them were to be binding after a *God's penny* had been given. They were to be relieved from prize. Justice was to be done to them according to merchants' law. Their causes were to be heard before a jury composed half of foreign merchants; a justice in London was appointed in their behalf, &c.; and "for and in consideration of their obtaining the said liberties and free usages, "*and our prises to be remitted to them*, all and singular "the said merchants, for themselves and all others on their "part, have heartily and unanimously granted to us (the King), "that for every dolium of wine which they shall bring in, "or cause to be brought in, within our kingdom or dominion "thereof, and from whence they are obliged to pay freight "to the mariners, to pay to us and to our heirs, by the name "of customs, two shillings†, over and above the ancient customs (*antiquas custumas*) due and accustomed to be paid in "pence within forty days after the said wines are put on shore "out of the ships.

"*Item*, For every sack of wool which the said merchants or "others in their names do buy, and out of this kingdom transport or buy to transport, shall pay forty pence, over and above "the ancient custom of half a mark which formerly was paid. "And for a last of hides carried out of this our kingdom and "dominion thereof, to be sold, half a mark, over and above that "which according to ancient custom was formerly paid; and "likewise for three hundred woollfels to be carried out of this "kingdom, forty pence, besides that certain sum which according to ancient custom was formerly given.

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* Murage was a duty for repairing the walls of towns; Pontage for making and repairing bridges, and Pavage for paving towns. The grant of toll for murage and pavage, at the instance of John of Brittany, Earl of Richmond, to the bailiffs, &c. of Boston (certainly in the earliest times one of the most important ports of England), in the 13th year of Edw. I. (22d May 1285), is so curious as to deserve notice here, giving, as it does, perhaps a fuller enumeration of foreign goods imported than is to be found in any other document of the period. Among the articles of foreign produce taxed for these purposes are, almonds, rice, pepper, ginger, white cinnamon, incense, quicksilver, vermillion, cummin seed, sugar, liquorice, picony roots or pimentum, rosin, sulphur, raisins, figs, cloves, nutmegs, mace, cubebs, saffron, silk, &c. (See Thompson's History and Antiquities of Boston, 1856.)

† The duty of 2*s.* per tun, here imposed on merchant strangers, afterwards became known as "butlerage," so as to distinguish it from "prisage," and was continued to be charged over and above the "tonnage" duties granted by Parliament as subsidies of tonnage and poundage in later times.

" *Item*, Two shillings for every scarlet, and cloth dyed in grain.
" *Item*, Eighteen pence for every cloth in which part of a " grain colour is intermixt.
" *Item*, Twelve pence for every cloth without grain.
" *Item*, Twelve pence for every quintal of wax.
" And whereas some of the said merchants deal in other " commodities, as goods weighed with avoirdupois weights, and " in other fine goods, as cloth of tarzen, of silk, of cindatis, of " hair, and in divers other merchandizes, in horses also, and " other animals, corn and other wares, and merchandizes of " different sorts, which cannot easily be put to a certain rate " of custom, the said merchants have consented to give us and " our heirs for every twenty shillings estimation and value of " those wares and merchandizes, by whatsoever name they be " called, threepence in the pound, upon the entrance of their " wares and merchandizes into our kingdom and dominion " aforesaid, within twenty days after such wares and merchan- " dizes shall be brought into our kingdom and dominion afore- " said, and there shall be unladen or sold, and likewise three- " pence for every twenty shillings at the exporting of what " kind soever of wares or merchandizes brought in our kingdom " and dominion aforesaid, besides the ancient customs formerly " given to us, or to others; and over and above the value and " estimation of the said wares and merchandizes, for which " threepence for every twenty shillings as aforesaid are to be " paid, they are to have credit by letters by them to be pro- " duced from their principals or partners, and if they have " none let it be determined in this case by the oaths of the " said merchants, or, in their absence, of their servants." The duties here imposed on foreign merchandise imported by merchant strangers, viz., 3*d.* in the pound, &c., were afterwards known as "*Parva Custumæ.*"

A curious instance of the entire suspension, in the succeeding reign, of the duties granted by this charter is given in the Parliamentary writs. It appears that "In the Parliament " which was held at Stamford on the 20th August 1309, the " King, at the request of the *Communitas* of England ordained " that the *prestations* (prises ?) and duties upon wine, " broad cloths, and avoirdupois should cease, in order that it " might be ascertained what advantages would result to the " King and his people; in consequence of which the King " had ordered the Collectors to stay the collection of the Cus- " toms until further orders;" " and it being now evident that no " advantage had ensued either to the King or people, the " prices of such merchandises not having become lower after " the cessation of the duties, the Collectors are commanded to " resume the collection of the duties, and to answer the " receipt to Walterus de Waldeshef, the King's butler." The duties were re-commenced on the 2d August 1310.

The charter of Edward I. was afterwards confirmed by his successor, Edward III., in 1329, after which time the duties, more especially those on wools, were granted to succeeding Kings by Parliament in the shape of *subsidies*, either for short periods or for the King's life, and varied in amount according to the circumstances of the time. The duties on wine afterwards became known as "tonnage" (which were over and above the "prisage" duties and those granted on wines imported by merchant strangers by the *Charta Mercatoria*), and the *ad valorem* duties as "poundage." In the 5 Ric. II., however, the Lords and Commons, fearing lest by the continued grants of the subsidies of wool the same would grow into custom, and so be challenged by the King as of right, for avoiding this granted to the King the like subsidy of wools as was last granted, from the feast of the Circumcision until Candlemas then following, so as the space between Christmas and the Circumcision should be an interruption to the King's claim if it were attempted.* In the twentieth year of the same King the subsidy was granted to him for life, as it was also to Henry VI. in his thirty-first year. In the fourteenth year of Rich. II. it is stated, together with the Customs, to have amounted to 160,000*l.*, over and above tonnage, poundage, &c.

These duties appear to have been granted from time to time by the Parliament to the King. They were given,—together with the subsidy of wools,—in 1452, to Henry VI. for his life. The latter subsidy was "23*s.* 4*d.* for every sack of denizens, and "five pounds of aliens, and so of other staple ware, according to "the rate." In the 12th Edward IV. an Act was passed "for "the true payment of a subsidy of tonnage and poundage "granted to the King during life," (c. 3.) The subsidy of wool, in this King's reign, (fourth year,) according to Pryn, was 33*s.* 4*d.* per sack of every English merchant, and 3*l.* 6*s.* 8*d.* of every merchant stranger, as well denizen as otherwise, as it was in the reign of Henry VII. In 1548 (1 Edward VI. c. 13.), the following "poore graunts," "as granted of true hartes and good willes," were given by Edward the Sixth's "poore commons" "for life," viz.:

One subsidie called tonnage, that is to say:

For every ton of wine imported by way of merchandize, 3*s.*, and so after the rate every ton of sweet wine, as well Malmsey as other, imported by merchant aliens, as well by the merchants of Hanse and Almayne or other merchant stranger, 3*s.*, and so after the rate over and above the 3*s.* afore graunted.

And for every awme of Rhenish wine imported by way of merchandize by any merchant, denizen, or alien of what nation soever he be, 12*d.*

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* Memoirs of Wool, 1747, fol. 52. by J. Smith, LL.B.

And also "one other subsidie called 'pondage,' that is to "saye, of all goods and merchandises of every merchant, "denizen or alien, whatsoever he be, carried and to be carried "out of the realm, or brought or to be brought into the same, "by way of merchandize, of the value of every 20*s.* of the "same goodes and merchandizes, 12*d.*, and so after the rate. "And of 20*s.* value of tin and pewter vessels carried out of the "realm by any and every merchant alien 12*d.*, over and above "the 12*d.* aforesaid. Except always and foreprized out of this "grant of subsidie of poundage all manner of woollen cloth "made and wrought, or that shall be made and wrought, "within the realm, and by every and any merchant denizen "not borne alien, carried or to be carried out of the realm, "and all manner of wool, wool felles, and hides and backs of "lether, also carried or to be carried out of this realm, and all "wines, and all manner of fresh fish and bestial, comming or "that is or shall come into the same realm."

"And further" one other subsidie of all manner of wool, wool felles, and lether, carried or to be carried out of the realm, in manner and form following, viz.:—

Of every merchant denizen:

Of and for every sack of wool - -	33*s.* 4*d.*
And of every 240 woolfelles - - -	33*s.* 4*d.*
Of and for every last of hides and backs -	£3 6*s.* 8*d.*

Of every merchant stranger not borne liege man, as well those that be made denizens as hereafter shall be made by letters patent or otherwise, as all other merchant strangers:

	£	*s.*	*d.*
Of and for every sack of wool - -	3	6	8
And of every 240 woolfells - - -	3	6	8
And of every last of hides and backs -	3	13	4

And so of all after the rates.

All goods exported or landed without payment of the duties were forfeited to the King; and it was provided that if any goods exported by merchant denizens, were taken or perished at sea, on proof being given by those merchants or their representatives, that the like quantity of goods might be shipped in lieu thereof duty-free.

The same duties were granted in like terms by her "poore Commons" to Queen Mary in the first year of her reign, chapter 18, also without alteration to Elizabeth (an. 1, chapter 19,) and, apparently with alterations in amount, to James I. 1 James I. c. 33.)

The poundage duties, which had long been 5*l.* per cent. ad valorem, were assessed on the letters (invoices?) produced by the merchants or in their behalf, or else on the oath of the parties as to the value of the goods imported. Either of these

systems gave facilities for fraud; the invoices might be fictitious, or the sworn value much below the real worth of the goods; and thus the payment of the intended duty would be partially evaded. Such a course unfortunately exists to some extent in the present day; but it was probably on account of and as a check upon such practices that "rates" or values were placed on the most generally known articles of importation or commerce by authority, and published as "Books of Rates" for the guidance of the officers in charging the duties. The values were probably in the earliest instances the current prices of the articles imported; in some instances they were perhaps under—in others, as in the time of James I., fully or over-rated. One of these Books of Rates, entituled "The "Rates of the Custom House, both Inwards and Outwards," was "imprinted in 1545" (15 Henry VIII.) Another was issued by Queen Mary, who about 1554 or 1555 "gave a "commission to certain commissioners for cessing of the *New* "Rates, (whereof the Lord Paget and Sir John Baker were "the chief: the one Lord Privy Seal and the other Chan- "cellor of the Exchequer,) who observed this rule: "to under- "rate the most necessary commodities that came into the "realm, to draw them hither, and to over-rate the superfluous "commodities inwards, to drive them away," and generally "they did under-rate and underprize all foreign commodities "of that they were ordinarily current for, lest a glut here of "any of those wares might bring them under their rates; and "that the merchants might not say they were valued to the "utmost that before lacked a good part of that they were then "rated at."* Another Book of Rates, dated 1588 (30 Eliz.), is said to be extant.

A Warrant given under the sign manual at his manor of Whitehall, the 26th November in the second year of James I. (1684), sets out that in the first year of his reign "there was, amongst "other things, granted unto us a subsidie called poundage, "&c." And further, "Whereas our late dear sister Queen "Mary, having the like poundage or subsidie granted unto her "by a statute made in the first year of her reign, and con- "sidering that the same poundage or subsidie was granted "to her for the defence of her realm and the safeguard of her "seas, for intercourse of merchandises safely to come in and "pass out of the same; and therefore, thinking it expedient "that she should be duly answered thereof towards the main- "tenance of her said charges, did therefore cause the prices "and values of divers goods and merchandises liable to the "payment of the said subsidy of poundage to be enquired and "examined, and did after cause the said goods and merchan- "dises, with their values and prices, to be entered and ex- "pressed in a book, sealed with the Great Seal of England, and

* Maitland's History of London, vol. 2. p. 1034.

" signed with the hand of our said sister, and remaining in our " Court of Exchequer. According to which book the prices " and values of merchandises brought into this realm and " carried forth of the same have sithence the making of the " said book been taken and esteemed, and the poundage and " subsidie thereof paid and answered, unto our said dear sister " Queen Mary, and to our late dear sister Queen Elizabeth, " and to us accordingly ;" but the Warrant goes on to state, that " Whereas we are credibly given to understand that divers of " the goods, wares, merchandises, and commodities valued and " priced in the said book are therein valued and priced at " undervalues, to our great loss and hindrance, and that divers " of the said goods, merchandises, and commodities are rated " at too high and dear a rate to the great prejudice and burden " of the said merchant, as well subjects as strangers; and that " divers goods, wares, and merchandises, both of those that " are brought into this realm and of those that are transported " and carried forth of the same, are not at all valued, priced, " or mentioned in the said book, whereby the said subsidie or " poundage hath hitherto been rated only by the oaths of them " to whom the said goods, wares, and merchandises did belong " we let you wit: that for reformation thereof * * * " we have late, by our commission under our Great Seal of " England, caused inquiry and examination what reasonable " and indifferent values and prices may and ought, according " to the true meaning of the statute, be rated and set upon all " and every the said goods, wares, and merchandises for the " true answering unto us of such poundage and subsidy as by " the said statute is and ought to be justly and truly paid " unto us, we have caused all the goods and merchandises " chargeable to and with the said subsidy, being either brought " in or transported out of this realm, together with the several " kinds, qualities, numbers, weights, measures, and contents of " the same, and the values, prices, and rates thereof, found and " certified to be reasonable and indifferent for the purpose " aforesaid by our commissioners in this behalf assigned, to be " particularly entered and expressed in this present booke, " containing in leaves written on both sides thirtie and seven, " to the intent we may be justly answered of the said sub- " sidies or poundage, according to the tenor of the Act of " Parliament afore mentioned."

Whatever may have been the amount of the subsidies granted by the Commons to this monarch, it is evident from the Warrant, —quotations from which have just been given,—that James was in no way disinclined to make them, as soon as he could, most productive to his treasury; but not satisfied with raising the value given in the first Book of Rates of his sister Queen Mary, he four years afterwards, by his letters patent dated the 28th July, under the plea of " urgent and important occasions," " and now particularly for the service of Ireland, where we have

" sent good numbers of horse and foot for suppressing a late " rebellion," and for sundry other reasons given, among which was the insinuation, nay the actual plea, that " had the proper " duties been paid under the acts, the intended imposts would " little exceede that which was due unto us by the statute, for " the said subsidie of poundage, made in the first year of our " raigne if the same were truely answered and paid." For these and other reasons he ordained " just so much for a new *imposition* " as hath been and is now answered and paid unto us for the " subsidie of the said merchandizes, and neither more nor less, " whether the same be such merchandizes as are rated in the " said book of rates, or such as are to be valued by the oath of " the owner of the same; excepting such merchandizes only as " in a schedule hereunto annexed are expressed, which are either " altogether freed and exempted from payment of any of the " said new impositions, or else are appointed and set to pay the " same in such proportion as is either more or less than the " subsidie payable for the same, as in the said schedule is more " plainly, distinctly, and at large expressed." On examination, however, of the schedules no article appears to have been exempted from the subsidy of poundage, whilst the King's " *Bounty* " is exhibited in the consideration that some merchandizes imported and exported shall pay " *less* for *imposition* than for *subsidie*," " whilst as many are to pay *more* on the same account."* From the same work we ascertain for the first time what were the actual duties paid upon wines beyond the duties of tonnage. They are given as follows :—

(1st.) Duties paid for Wines brought in by Englishmen.

			s.	d.	£	s.	d.
Gascoigne and French Wines, and all other Wines of the growth of the French King's dominions - -	Brought into the port of London, the tonne -	Subsidie -	3	0	3	0	0
		Impost -	42	0			
		Composition -	15	0			
	Brought into any of the other ports, the tonne	Subsidie -	3	0	0	40	0
		Impost -	37	0			
Rhenish Wine brought into any port, the awme		Subsidie -	0	12	0	9	8
		Impost -	8	8			
Muscadelles, Maluesies, and all other Wines of the growth of the Levant - -	Brought into the port of London, Bristoll, or Southampton, the butt	Subsidie -	0	18	0	24	4
		Impost -	20	4			
		Composition -	2	6			
	Brought into any of the other ports, the butt -	Subsidie -	0	18	0	21	10
		Impost -	20	4			
Sackes, Canaries, Malagaes, Maderaes, Romneys, and Hollocks - -	Brought into the port of London, Bristoll, or Southampton, the butt or pipe	Subsidie -	0	18	0	30	0
		Impost Old -	18	6			
		Impost New -	7	6			
		Composition -	2	6			
	Brought into any of the other ports, the butt or pipe	Subsidie -	0	18	0	27	6
		Impost Old -	18	6			
		Impost New -	7	6			
Bastards, Teints, and Alicants - -	Brought into any port, the butte or pipe	Subsidie -	0	18	0	26	0
		Impost Old -	17	0			
		Impost New -	7	6			

* For instance: Tobacco was rated or valued for the subsidy at 6*s.* 8*d.* per lb., and for imposition, 20*s.* per lb; in effect, raising the duty 1*s.* per lb. beyond the 4*d.* granted by the Act as poundage on that article.

(2nd.) Duties paid for Wines brought in by Strangers.

			s.	d.	£	s.	d.
Gascoigne and French Wines, and all other Wines of the growth of the French King's dominions	Brought into the port of London, the tonne	Subsidie	6	0	3	5	0
		Impost	42	0			
		Composition	15	0			
		Butlerage	2	0			
	Brought into any of the other ports, the tonne	Subsidie	6	0	0	45	0
		Impost	37	0			
		Butlerage	2	0			
Rhenish Wines brought into any port, the awme		Subsidie	0	12	0	10	0
		Impost	8	8			
		Butlerage	0	4			
Muscadells, Malueses, and all other Wines the growth of the Levant	Brought into the ports of London, Bristoll, Southampton, the butt	Subsidie	3	0	0	43	6
		Custome	6	8			
		Southampton duty	10	0			
		Impost	20	4			
		Composition	2	6			
		Butlerage	0	12			
	Brought into any of the other ports, the butt	Subsidie	3	0	0	41	0
		Customs	6	8			
		Southampton duty	10	0			
		Impost	20	4			
		Butlerage	0	12			
Sackes, Canaries, Malagaes, Maderaes, Romneys, and Hollocks	Brought into the ports of London, Bristol, or Southampton, the pipe	Subsidie	3	0	0	22	6
		Impost old	18	6			
		Impost new	7	6			
		Composition	2	6			
		Butlerage	0	12			
	Brought into any other of the ports, the pipe	Subsidie	3	0	0	30	0
		Impost old	18	6			
		Impost new	7	6			
		Butlerage	0	12			
Bastards, Teints, and Alicants	Brought into any port, the butt or pipe	Subsidie	3	0	0	28	6
		Impost old	17	0			
		Impost new	7	6			
		Butlerage	0	12			

Note.—That for all Gascoigne or French Wines as shall be landed at any of the outports by any merchant, English or stranger, and afterwards brought to London, there is to be paid for every tonne, 20s.; and so after the rate over and besides all such duties as were formerly paid for the same at the port where they were first landed.

The customs, subsidies, and imposts levied during the time of James continued to be levied during the earlier part of the reign of Charles 1st, under his warrant, dated 26th July 1626, and in the same manner as they were levied and collected in the time of his father; but in his 11th year (31st August 1635) a new Book of Rates was issued by him, in which the values for subsidy and impost were still retained; in many instances, however, vastly increased. The subsidies of tonnage and poundage do not appear to have been granted to the King until 1642, when the Parliament took upon itself to assess the values at which goods should be charged for the poundage, and so published its own Book of Rates*, thus depriving the King of the power which had been so unconstitutionally exercised by himself and his father, of indirectly increasing, to the extent

* Published under the authority of the House of Commons by Laurence Blacklock.

of more than doubling*, the duties granted by the Parliament of the country. A later book of rates appears to have been published in 1653, the time of the Commonwealth.

In the reign of Charles 2d (12th year†) the subsidies of tonnage and poundage were again granted to the King, and another book of rates, together with rules, orders, &c., for the government of merchants and officers, was issued by the House, signed by Sir Harbottle Grimstone, Speaker. This book of rates gave the values of 1139 articles inwards, and 212 articles outwards. Different duties were still imposed on the English merchant and the merchant stranger, the latter having to pay the 3*d.* for every 20*s.* value granted to the King in the time of Edward I.

By the book of rates of Charles the First, drawbacks of the duties paid for "*imposition*" were allowed on certain goods imported, and by that of Charles the Second a drawback of one-half the amount paid for *subsidy* was allowed on the exportation of imported goods, if within a limited time; subsequent Acts also granted drawbacks; and the extent to which duties were so repaid may be seen by reference to Table II., which shows that the debentures for drawbacks in 1788 were more than one-fourth part of the gross receipts of Customs, being 1,714,935*l.* 13*s.* 7¼*d.* against 6,245,725*l.* 2*s.* 11¾*d.*

On some articles enumerated in the book of rates and subsequent Acts for the greater ease and encouragement of the importers, part of the duties imposed on certain articles was not required to be paid down on entry, but security by bond was to be given for the payment of the remainder at certain periods of time. The bonds for linens and wrought silks, pepper, raisins, &c., extended over 12 months; for wines, vinegar, &c., over nine months; and for tobacco from the British plantations over 18 months, to commence at the end of 30 days after the report of the ship or the entry of the goods, whichever shall first happen. A discount of 10*l.* per cent. was to be given to the merchant for prompt payment. The privilege of giving bond seems, however, to have been of the greater value, judging from Table III., which shows the extent to which it was availed of, there remaining in bonds in the year 1785 no less than 3,435,716*l.* 17*s.* 5¾*d.*, while the gross receipts for the year were only 6,012,054*l.* 11*s.* 9½*d.* This privilege must have been even a greater boon to the importers of the goods entitled thereto than the bonding or warehousing system introduced generally in the present (but which had also been

* The book of rates of Charles 1st rated almonds at 40*s.* per cwt. for subsidy and 4*l.* for impost. Refined sugar for subsidy 3*l.* 6*s.* 8. per cwt. and for impost 18*l.* Dates 50*s.* per cwt. for subsidy and 5*l.* for impost. Tobacco 6*s.* 8*d.* per lb. for subsidy and 30*s.* for impost.

† 1660. The Restoration.

in partial operation during a part of the last) century; it must, however, have been fraught with much risk to the revenue, and attended with great additional labour and expenditure to the Department, so that it can scarcely be doubted that the Crown was benefited as much as the public by the introduction of a system which kept goods on which duties are due in its own custody until those duties are paid, and relieved the Department of the necessity of repaying duties as "drawbacks" to the extent of more than one quarter of its revenue.

At the latter end of the 17th and commencement of the 18th centuries, export duties were imposed on corn, woollens, British made linen, and other British manufactures; but with a view to the encouragement of the trade and manufactures of the kingdom, they were repealed previous to 1721; in which year the important Act 8 Geo. 4. c. 15. was passed, giving certain bounties on the exportation of home-made silken stuffs and ribands, and mixed stuffs of silks and grograms, silk and inkle (or cotton), and silk and worsted, &c. From time to time other bounties, such as for the fisheries, &c., were granted: The nature and amount of these as granted in 1785 and 1788 are shown in Table II. and the notes thereto.

The articles coffee, chocolate, and tea, which now yield a considerable portion of the Customs revenue, were not even mentioned in the book of rates of 1660; but in the same year, by the Act 12 Charles 2. c. 4., an Excise duty was imposed on the beverages made from them, It was 4*d.* per gallon on coffee made and sold, and 8*d.* per gallon on chocolate and tea made and sold, to be paid by the maker. So scarce was the last-mentioned article even after this time, that in 1664 the East India Company, who wished to make a present of some rarities to the King, could procure only two pounds two ounces, for which they paid 40*s.* per pound. On these articles, however, duties both of Excise and Customs were afterwards levied on their importation, as also on wines, spirits, and other articles imported. The charge and collection of both these classes of duties devolved in a great measure on the officers of Customs during the last century, and in 1825 they were finally made over to this department, with the exception of tea, the duties on which were not finally made over until 1834. The officers of Customs also mainly charged the duties on British salt, which were formerly under the management of a separate Board of Commissioners, but which were ultimately handed over to the Excise.

The duties on tea, which in the 17th century had become very high, as were those on spirits (comparatively), with other causes, some probably arising in the Department itself, led to smuggling to an enormous extent, which in 1783 called for Parliamentary inquiry. The following extracts from the Report of the Committee will best convey an idea of the extent to which the revenue was then defrauded by illicit practices:—

" With regard to foreign spirits, your Committee mentioned " the information of the English Commissioners of Excise that " upwards of 13 millions of gallons of brandy and other spirits " have been smuggled into the kingdom within the last three " years; and though the duties upon brandy are by the laws of " the kingdom nine shillings per gallon, it is now very generally " sold upon the coast by the smugglers at 3*s.* per gallon."

" The annual average quantity of each sort of tea sold by the " East India Company for 10 years, from March sale 1773 to " September sale 1782, exclusive of the private trade, was " 5,742,464 lbs. The quantity of tea supposed to be brought " annually into Great Britain by the various methods of illicit " importation amounts, according to the estimate of the Com- " missioners of Excise, to near 7,000,000 lbs."

" Resolved, That it appears to this Committee, that the illicit " practices used in defrauding the Revenue have increased in a " most alarming degree. That those practices are carried on " upon the coasts, and in other parts of this kingdom, with a " violence and with outrages which not only threaten the de- " struction of the Revenue, but are highly injurious to regular " commerce and fair trade, very pernicious to the manners and " morals of the people, and an interruption of all good govern- " ment. That the more secret illicit practices in the internal " Excise of this kingdom have also greatly increased. That " the public Revenue is defrauded to an extent of not less " than two millions per annum."

The subsidies of Tonnage and Poundage granted to Charles 2d were continued to his successors as far as George 3rd, and other duties were imposed by intermediate Acts of Parliament. These in 1725 had become so numerous that a consolidation of them appears to have been desired, and to have been prepared by Mr. C. Carkesse, then Secretary to the Commissioners of Customs, whose tables comprised " in one " view the several duties upon each particular commodity " specified in the old Book of Rates, or any other Act of " Parliament, and the nett duties payable thereon at im- " portation*," &c. In the same year (11 Geo. 1.) an additional Book of Rates was issued by Parliament, and signed by Spencer Compton, Esq., Speaker.

Between 1660 and 1784 there had been no less than 100 different branches, or separate accounts of Customs opened, caused by the imposition of new duties. In some instances they were placed on articles not originally inserted in the Book of Rates, and in others on enumerated articles, under the names of " New subsidies, $\frac{1}{2}$-subsidies, $\frac{2}{3}$-subsidies, Impositions, " &c.," as the new duties were severally called in the laws imposing them; in many instances to the extent of fifteen different additional duties. Of these 100 branches, thirty-two

* These tables occupied no less than 117 closely printed folio pages.

had ceased, although returns of them were still made by the department, and sixty-eight were extant in 1784. The enormous labour and unnecessary expense accruing to the department, and the uncertainty of the amount of duties to be paid by the merchant*, caused an inquiry by a Commission, which recommended the consolidation of all the duties into one rate; and accordingly Mr. Pitt in 1787 introduced his famous Consolidation Act, which at once effected the desired object. It contained about 1,200 articles subject to duty inwards, about 300 of which were chargeable *ad valorem;* 50 articles were rated for duty on exportation, and duties were imposed on some goods carried coastwise. To carry this measure through Parliament upwards of 3,000 Resolutions appear to have been required; nor did the complexity attending the Customs duties end with the department, it followed them when paid into the Exchequer. When new duties were imposed they were generally appropriated to some fund, as the "South Sea Company's," the "Aggregate," and "Sinking Funds," or "mortgaged for the payment of certain specific annuities," or even for lotteries; and in this manner it was found in 1787 that the Customs duties had finally to be appropriated, in portions sometimes, to no less than twenty-one different funds, the balances remaining from any being carried to the Sinking Fund, which was charged with the deficiencies existing in other funds. Mr. Pitt's Consolidation Act put an end also to the confusion thus created, by directing that all duties should be carried into one fund, now called the "Consolidated Fund." A transcript of the balance sheets of the Receiver General of Customs for a year preceding (1785) and the year succeeding (1788) Mr. Pitt's Act are given at the end of this memorandum (Table II.), in order to show how simplified the accounts of the Customs department at once became; and as a matter of record, and perhaps of interest, another Table (I.) is given of the duties existing in 1784, showing how they were carried to account in the Exchequer and finally appropriated.

Between 1787 and 1799 ten new branches of Customs had been opened in consequence of war duties having been imposed, as other branches were afterwards. Peace having been made, a new tariff was passed in 1803,—43 Geo. 3. c. 68;—after which the following new tariffs were enacted:—

1809 - - -	49 Geo. 3. c. 98.
1813 - - - -	54 Geo. 3. c. 36.

* A specimen of the computations necessary on passing a duty-paid entry for *one article* only may be seen at pages 18 and 19. Sometimes, however, fifteen or more articles were included in the same entry, when of course the intricacy and labour were proportionately increased. A Commissioner writes thus in 1784: "The "computation is become so intricate and extensive, that there are very few persons "who understand it perfectly, nor is it easy to procure assistance. It is so little "understood at some of the outports, that the officers are frequently obliged to "apply to the Board for information * * the duties are so complicated "that *it is hardly possible for a general merchant to know* what duties he may be "liable to pay, and *the foreign merchant may be frequently deterred from importing goods from his ignorance of the duties and of the legality of the importation.*"

the two latter were repealed and consolidated in 1819 by the 59 Geo. 3. c. 52. which was repealed in 1825 by the 6 Geo. 4. c. 140.

The preparation of this last Act formed a portion of the labours of Mr. Deacon Hume, Controller of the Customs in the Port of London, who was appointed in 1823 "to undertake the "preparation of a general law or set of laws for the consolidation "of the Customs laws of the United Kingdom:"—a step which had long been in contemplation and had been recommended by several Commissions of Inquiry into the Finance and Revenues of the Kingdom from 1784; no consolidation of the previously existing laws of the Customs, not regulating duties merely, having been attempted, although those extant from the 10th Edward I. to the 19th Geo. III. had been collected and published with a copious index in two volumes folio by one of the solicitors of the Department in 1780, and a digest had been prepared by Mr. Jickling, also of the Customs department, in 1815, which was sanctioned by the Lords of the Treasury. This was the result of many years' labour, and a more accurate work, of equal magnitude, was scarcely ever produced; but the numerous and subtle alterations made in the laws in the course of a few years after its appearance rendered it almost obsolete. The laws themselves were contained in 15 folio volumes in 1824. The result of Mr. Hume's labours, and the pre-existing state of the laws, have been forcibly shown in the following remarks:—

"This forms the most remarkable event in the history of the "Customs, and perhaps in the history of the *legislation of this* "*country.* The importance and utility of the work can never "be sufficiently appreciated. In a short time it will cease to be "known that in the interval between the 1st and 53d Geo. 3. "there were 1,300 laws of the Customs passed, whereof 600 "passed in the 18 years between 1797 and 1815. In June "1815 there were 1,100 Customs Acts in force. All these, "with the additions between 1815 and 1825, were repealed on "the 5th July 1825 by one Act (6 Geo. 4. c. 105.), in which "443 statutes were enumerated, and the rest repealed by a "general definition; thus sweeping away all the laws of the "Customs which had accumulated during the space of 550 "years, viz., from the year 1275 (3 Ed. I.) to 1825 (6 Geo. IV.), "and substituting in lieu of them *eleven* short plain Acts, "divested of all redundant and technical phraseology, and "contained in an octavo volume of 550 pages." Instead, however, of 550, the laws were contained in 411 pages of Mr. Hume's volume. Supplements (generally annual) to that work gave the alterations made in the laws from time to time; and in 1833 those alterations were embodied with the former Acts, and consolidated again by Mr. Hume; a course which was afterwards adopted by Mr. Walford, the Solicitor of Customs, in 1845. This last consolidation was succeeded by that prepared by the present Solicitor (Mr. Hamel) in 1853, which embodied in one Act only all the regulations affecting the

importation, exportation, &c. of goods, and in another all the duties chargeable on their importation and the drawbacks of Customs payable on their exportation.

This sketch of the duties of Customs would be incomplete were some allusion not made to two events which marked the earlier part of the eighteenth, and the commencement of the present, centuries as connected with the Revenue of the Department.

The Revenues of England, Scotland, and Ireland were as distinct from each other as those of independent and unallied nations, until the periods when the unions of the respective countries with England happily took place.

In 1707 the Union of Scotland with England was effected; and the duties on imports and exports, &c. into the former country were at the same time assimilated with those of England, the trade between the countries becoming a coasting trade. The revenues of the two countries were incorporated; but a small portion, however, of the Scotch Customs Receipts was transmitted to London. From the 1st May 1707 to the 10th October 1800 this portion amounted to only 2,132,486*l.*, or, on an average, to less than 23,000*l.* per annum during those years.

At the Union of Ireland with Great Britain, in 1801, certain duties, called "countervailing" or "Union" duties, imposed on goods passing between the countries, were granted for a period of 20 years thence ensuing; which by an Act passed in 1820 and subsequent Acts of Parliament were further continued. Ireland retained its own tariff of imports and exports until 1824, when the duties were assimilated to those of Great Britain and the Union duties finally ceased. The state of Ireland at the time of the Union, however, "rendered an "interval of some years necessary before that part of the "United Kingdom could be justly required to contribute to "the common expenditure at the same rates, or by the same "modes of taxation, as Great Britain; and also before the free "interchange of all manufactures could be permitted, without "detriment to existing interests of great importance on both "sides. Under these circumstances the Treasuries of the "two countries, although under the control of the same "government, continued distinct authorities; and the several "departments subordinate to them, for the collection of the "revenue, continued to be distinct likewise." By an Act of Parliament passed in 1816 the Exchequers of the two countries were consolidated, and thenceforward the revenues of the countries have flowed in one common channel.

JAMES OLDHAM,
Landing Waiter.

Custom House, London,
January 1857.

TABLE I.

AN ACCOUNT of the Number of Heads or "Branches" under which the Accounts of the Customs are kept at the Custom House, and in the Receipt of the Exchequer; and to what Charges or Services the said Branches are severally applicable, in the Year 1784.

Heads or Branches of the Customs, as kept at the Custom House.		Heads or Branches of the Customs, as kept at the Exchequer.	Services to which the Heads or Branches of the Customs are applicable.
1	Customs - -	One moiety to Half Subsidies, since 31st July 1712. The other moiety to Half Subsidies, since 31st July 1714.	For Annuities, per second Act, 1708. Surplus to the Aggregate Fund. For the Aggregate Fund.
2	New Subsidy - -	Additional Tonnage, since 25th Oct. 1760.	For ditto.
3	One-third Subsidy -	One-third Tonnage, since 8th March 1706.	Part of the Fund for Payment of Annuities, anno 1706 and 1707. The Annuities per first Act, 1708, are charged upon the surplus of this fund, and the remaining surplus is carried to the Aggregate Fund.
4	Two-thirds Subsidy -	Two-thirds Tonnage, since 8th Mar. 1711.	Aggregate Fund.
5	Subsidy, 1747 - -	Additional Subsidy on Poundage, since 1st March 1747.	Sinking Fund.
6	Subsidy, 1759 - -	Ditto, 5th April 1759 - - -	Ditto.
7	Impost on Wines and Vinegar.	Duty on Wine, since 31st July 1716 -	South Sea Company's original Fund.
8	Impost on Tobacco -	Ditto, Tobacco, since ditto - -	Ditto.
9	Impost, 1690, Silk, &c.	East India Goods, since ditto -	Ditto.
10	AdditionalImpost,1692	Additional impositions, since ditto -	Ditto.
11	Wine, 1745 - -	Additional duty on all Wines imported since Lady Day 1745.	Sinking Fund, after reserving sufficient for payment of the Annuities granted on Lives, anno 1745.
12	Wine, 1763 - -	Ditto, since 31st March 1763 -	Sinking Fund.
13	Wine, 1778 - -	Ditto, since 5th April 1778 - -	Part of the Fund for Payment of Annuities, anno 1778.
14	Wine, Starch, &c., 1780	Ditto, since 10th May 1780 - -	Part of the Fund for Payment of Annuities, anno 1780.
15	Spice and Pictures -	New Duty on Spices and Pictures, since 24th June 1724 - -	Aggregate Fund.
16	Additional Spice, &c.	Additional Duty on Spices and White Calicoes, since ditto -	
17	Second 25 per cent. -	25*l.* per ton on French Wine imported - - - -	
18	Whale Fins - -	Additional Duty on Whale Fins, since 31st July 1716.	South Sea Company's original Fund.
19	15 per cent. on Muslins.	15 per cent. on East India wrought Silks.	Repealed for two years, and 18 per cent. substituted in its room. Aggregate Fund.
20	Coinage on Wines -	Coinage Duty on Wines - -	For the Mint, for the expense of Coinage in England and Scotland.
21	Duty on Pepper and Grocery.	Duty on Pepper and Raisins, since 6th February 1709.	Part of the Fund for Payment of 9 per cent. Annuities.
22	Duty on Hides -	Duty on Hides, since 24th June 1711 - - - - -	General Fund.
23	Additional Duty on Hides.	Additional Duty on Hides, Starch, and Drugs, since 10th June 1712 -	
24	Duty on Soap - -	Duty on Soap, since ditto - -	
25	Additional Duty on Soap.	Additional Duty on Soap, since 2d August 1714.	Part of the Fund for Lottery, anno 1714. Surplus carried to the Sinking Fund.
26	Sailcloth - -	Foreign Sailcloth, since Michaelmas 1715.	Aggregate Fund.
27	Duty on Candles -	Duty on Candles, since 25th March 1711.	General Fund.
28	Additional Duty on Candles.	Additional Duty on Candles, since 1st May 1715.	South Sea Company's original Fund.
29	Wrought Plate -	Duty on wrought Plate, since 5th July 1720.	Sinking Fund.
30	Subsidy Outwards, on Goods exported.	Duty on Goods exported, since 8th March 1710.	General Fund.
31	Coals exported, 1714 -	Coals exported since 2d August 1714	Part of the Fund for Lottery, anno 1714. Surplus carried to the Sinking Fund.
32	Coals exported, 1757 -	Additional Coals exported, since 5th July 1757.	Sinking Fund.
33	Coals exported, and EastIndiaGoods,1765	Coals and East India Goods, anno 1765.	Sinking Fund.
34	Subsidy on Spirits -	Duty on Brandy, since Michaelmas 1736.	Aggregate Fund.
35	Coinage on Spirits -	Coinage Duty on Spirits, since ditto	Ditto.
36	Coals, 3*s.* per chaldron	Coals, since Michaelmas 1710 -	Lottery, anno 1710. Surplus to the Aggregate Fund.

EXTRACT of the BALANCE SHEETS of the RECEIVER-GENERAL, showing the REV and 1788; illustrating the Effect of Mr. Pitt's Consolidation Act in

(1st.)—BALA

AN ABSTRACT of the Receipts and Payments of His Majesty's Customs, New and Add

	RECEIPTS.																				
	LONDON.			OUTPORTS.			Bonds.			Interest on Bonds.			On the Commutation Act.			TOT				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£				
ustoms	427,920	4	1¼	80,899	16	11¼	76,029	18	10	4	3	3½	17,316	8	7½	602,17				
npost, 1690, Silk, &c.	241,400	0	0	57,612	19	10¾	-	-	-	-	-	-	-	-	-	299,01				
npost, Wine, &c.	56,004	4	3¾	62,166	6	5½	-	-	-	-	-	-	-	-	-	118,17				
ew Duty, 1745, on Wine, &c.	34,658	0	10½	26,865	5	6¾	-	-	-	-	-	-	-	-	-	61,52				
ew Duty, 1763, on Wine, &c.	34,673	6	5½	27,094	0	3½	-	-	-	-	-	-	-	-	-	61,76				
ew Duty, 1778, on Wine, &c.	35,963	10	0½	26,606	5	9½	-	-	-	-	-	-	-	-	-	62,56				
ew Duty, 1780, on Wine, &c.	34,667	17	8½	28,579	17	1	-	-	-	-	-	-	-	-	-	63,24				
npost, Tobacco	16,801	14	3	44,592	10	3½	116,312	16	7½	10	11	3	-	-	-	177,71				
ddition Duty on Tobacco, 1781	287	7	11	63	9	7½	-	-	-	-	-	-	-	-	-	35				
bacco and Sugars, 1781	441,081	10	5½	130,527	17	6½	67,841	15	8	1	11	7	-	-	-	639,45				
bacco, Snuff, and Brandy, 1782	18,250	0	0	51,685	16	4	155,027	0	1	3	11	11½	-	-	-	224,96				
ddition Impost, 1692	68,670	4	7½	8,830	3	0½	-	-	-	-	-	-	17,316	8	7½	94,81				
ddition Impost, 1779	194,271	18	7½	46,761	12	5¾	46,849	0	8	1	3	2½	5,833	3	6	293,71				
ddition Impost, 1782	176,629	1	7½	56,770	12	6¾	27,292	18	11½	0	17	8½	5,833	3	6	266,52				
rench Duty, second, 25 per cent.	19,424	11	2	1,622	9	11	-	-	-	-	-	-	-	-	-	21,04				
ew Duty on Spice, &c.	2,106	19	7½	27	13	1	-	-	-	-	-	-	-	-	-	2,13				
ddition Duty on Spice, &c.	51,812	19	2½	1,162	17	9½	-	-	-	-	-	-	-	-	-	53,00				
per cent. on Muslins	4,194	12	11	-	-	-	-	-	-	-	-	-	-	-	-	4,19				
per cent. on Muslins and Calicoes	115,045	9	8	-	-	-	-	-	-	-	-	-	-	-	-	115,04				
hale Fins	87	6	9	0	3	9	-	-	-	-	-	-	-	-	-	8				
per chaldron on Coals	108,437	1	7	81,688	5	5¾	-	-	-	-	-	-	-	-	-	190,12				
per chaldron on Coals	72,291	7	9	54,860	15	8½	-	-	-	-	-	-	-	-	-	127,15				
per chald. on Coals for the Churches	108,019	1	7	-	-	-	-	-	-	-	-	-	-	-	-	108,01				
ew Subsidy since 25th October 1760	376,754	2	10½	104,437	1	3½	38,770	18	9½	3	10	7½	17,316	8	7½	537,28				
ddition Subsidy since 8th Mar. 1706	128,229	6	0½	34,409	13	3½	12,923	12	3½	1	3	11	5,772	2	10½	181,33				
vo-third Subsidy	169,767	16	9	29,328	5	6¾	-	-	-	-	-	-	11,544	5	9	210,64				
bsidy, 1747	405,130	3	1½	88,079	7	3¼	39,052	8	5½	3	10	7½	23,698	18	0¼	555,96				
bsidy, 1759	235,839	14	3	62,062	2	1½	38,770	18	9½	3	10	7½	23,698	18	0¼	360,37				
bsidies on Spirits	44,860	0	0	15,851	11	5	-	-	-	-	-	-	-	-	-	60,71				
oods exported	14,266	5	10½	30,048	12	3½	-	-	-	-	-	-	-	-	-	44,31				
als exported, 1714	33	8	11	14,642	18	4½	-	-	-	-	-	-	-	-	-	14,67				
ddition Duty on Coals exported, 1757	44	2	1	19,720	17	5½	-	-	-	-	-	-	-	-	-	19,76				
als exported and East India Goods, 1765	14,188	10	0½	20,268	15	2¼	-	-	-	-	-	-	-	-	-	34,45				
um Senega, 1752	360	3	6	-	-	-	-	-	-	-	-	-	-	-	-	36				
um Senega, 1765 and 1774	53	18	8	79	7	7½	-	-	-	-	-	-	-	-	-	13				
mbrics, Sugar, &c., 1766	771	3	9	-	-	-	-	-	-	-	-	-	-	-	-	77				
ice exported, 1773	-	-	-	37	19	0½	-	-	-	-	-	-	-	-	-	3				
ew Duty, 1709, on Pepper, &c.	36,330	0	0	3,560	17	11	-	-	-	-	-	-	-	-	-	39,89				
ew Duty on Hides, &c.	7,205	0	7	194	15	11¾	-	-	-	-	-	-	-	-	-	7,39				
ddition Duty on Hides, &c.	5,108	6	3½	217	12	0½	-	-	-	-	-	-	-	-	-	5,32				
ew Duty on Soap, &c.	4,065	3	6	28	10	7¼	-	-	-	-	-	-	-	-	-	4,09				
ddition Duty on Soap, &c.	3,055	11	0	19	7	11½	-	-	-	-	-	-	-	-	-	3,07				
ew Duty on Candles	516	12	1½	104	5	5	-	-	-	-	-	-	-	-	-	62				
ddition Duty on Candles	514	12	1½	104	5	5	-	-	-	-	-	-	-	-	-	61				
uty on Hops	4	0	0	-	-	-	-	-	-	-	-	-	-	-	-					
ilcloth since 29th September 1715	501	6	8	167	8	4½	-	-	-	-	-	-	-	-	-	66				
apes, &c., 1766	3,175	3	10¾	1	9	6¼	-	-	-	-	-	-	-	-	-	3,17				
rilling and Broad Linen, 1767	6,446	5	1½	395	6	10½	-	-	-	-	-	-	-	-	-	6,84				
anvas and Lawn, 1767	6,359	7	4½	2,601	11	2¼	-	-	-	-	-	-	-	-	-	8,96				
uty on Glass, 1777	5,008	17	4	65	19	10½	-	-	-	-	-	-	-	-	-	5,07				
ew Duty on Tea, 1784	2,616	17	4½	-	-	-	-	-	-	-	-	-	-	-	-	2,61				
ast India Wrought Silks, &c., 1766	24,436	17	8¾	10	2	6¾	-	-	-	-	-	-	-	-	-	24,44				
uty on Apples	553	16	0	21	2	0	-	-	-	-	-	-	-	-	-	57				
otton Wool, 1780	1,000	0	0	-	-	-	-	-	-	-	-	-	-	-	-	1,00				
uty on Wrought Plate, 1784	6	17	3	-	-	-	-	-	-	-	-	-	-	-	-					
uty on Wax, 1782	1,712	1	2½	-	-	-	-	-	-	-	-	-	-	-	-	1,71				
ty on Verdigrease, 1781	2,000	0	0	27	1	0	-	-	-	-	-	-	-	-	-	2,02				
uty on Candles, 1784	0	2	6	-	-	-	-	-	-	-	-	-	-	-	-					
ricks and Tiles, 1784	32	12	6	20	12	3	-	-	-	-	-	-	-	-	-	5				
offee, &c., 1784	16,400	0	0	1,926	2	6	-	-	-	-	-	-	-	-	-	18,32				
lk and Lead, 1784	87,578	8	4½	6,257	15	11½	-	-	-	-	-	-	-	-	-	93,83				
uty on Paper, 1784	-	-	-	2	14	2	-	-	-	-	-	-	-	-	-					
nrated Goods imported under value	397	16	6¼	-	-	-	-	-	-	-	-	-	-	-	-	39				
ine and Starch, 1780	1	1	4	-	-	-	-	-	-	-	-	-	-	-	-					
uty on Linen Yarns	-	-	-	41	10	9	-	-	-	-	-	-	-	-	-	4				
uty of 4½ per cent.	-	-	-	27,325	4	9	-	-	-	-	-	-	-	-	-	27,33				
oinage Duty	3,871	1	0½	2,936	1	4¾	-	-	-	-	-	-	-	-	-	6,80				
oinage Duty on Spirits	8,750	0	0	4,175	1	5½	-	-	-	-	-	-	-	-	-	12,92				
numerated Duties since 29th Sept. 1715	-	-	-	131	13	7	-	-	-	-	-	-	-	-	-	13				
ines and Forfeitures	-	-	-	598	12	9	-	-	-	-	-	-	-	-	-	59				
uties per Act 6 Geo. 2. and 4 Geo. 3.	-	-	-	2,094	14	4¼	-	-	-	-	-	-	-	-	-	2,09				
uties per Act 4 Geo. 3.	-	-	-	946	18	3	-	-	-	-	-	-	-	-	-	9				
uties per Act 6 Geo. 3.	-	-	-	550	10	8½	-	-	-	-	-	-	-	-	-	55				
uty on Beaver Skins	2,226	12	8	4	8	11	-	-	-	-	-	-	-	-	-	2,23				
ew Subsidy to 25th October 1760	-	-	-	0	3	10¾	-	-	-	-	-	-	-	-	-					
	3,882,901	17	6¾	1,261,917	12	8¾	618,871	9	2§	33	14	9½	128,329	17	6½	5,892,05				
eceived of ROBERT CAMPBELL, Esq., Receiver-General, FROM NORTH BRITAIN	-	-	-	120,000	0	0*										120,00				
				1,381,917	12	8¾										6,012,05				

(2d.)—BALANCE SHEET FOR 1788.

AN ABSTRACT of Receipts and Payments of His Majesty's Consolidated Customs, &c. from 5th January 1788 exclusive to 5th January 1789 inclusive; viz.

RECEIPTS.

	London.	Outports.	Customs arising in the Plantations.	Tobacco Bonds. §	Interest on Tobacco Bonds.	Rice Bonds.	Interest on Rice Bonds.	Commutation Act.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consolidated Customs Duty, 4½ per cent.	3,026,529 8 4¼	1,149,932 7 5	11,091 6 4¼	1,604,829 14 0½	22 11 9	38,075 5 5	1 10 10	326,713 0 2¼	6,157,195 4 4½
	- - -	28,529 18 7½	- - -	- - -	- - -	- - -	- - -	- - -	28,529 18 7½
	3,026,529 8 4¼	1,178,462 6 0½	11,091 6 4¼	1,604,829 14 0½	22 11 9	38,075 5 5	1 10 10	326,713 0 2¼	6,185,725 2 11¾
Received of ROBERT CAMPBELL, Esq., Receiver-General, FROM NORTH BRITAIN - - - -		60,000 0 0							60,000 0 0
		1,238,462 6 0½							6,245,725 2 11¾

PAYMENTS.

	Debentures.	Allowances.	Portages.	Corn and other Bounties.	Treasury Warrants.	Commissioners' Orders.	Into Exchequer.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consolidated Customs Duty, 4½ per cent.	1,714,935 13 7½	270,451 19 0¾	186 9 3	309,818 16 3¾	61,421 7 10½	103,905 11 7	3,696,475 6 8	6,157,195 4
	- - -	- - -	- - -	- - -	4,035 0 0	200 0 0	24,294 18 7½	28,529 18
	1,714,935 13 7½	270,451 19 0¾	186 9 3	309,818 16 3¾	65,456 7 10½	104,105 11 7	3,720,770 5 3½	6,185,725 2
	- - - - - - - - - - - -						60,000 0 0	60,000 0
							3,780,770 5 3½	6,245,728 2

(Signed) For BARBER GASCOYNE Esq., Receiver-General,
J. MILLS.

* The remittances from Scotland in 1785 were carried to the following branches; viz.:—Customs, £200; Impost Wine, &c., £3,200; Impost, 1690, Silk, &c., £2,200; New Duty, 1745, on Wine, &c., £5,600; New Duty, 1763, on Wine, &c., £5,900; New Duty, 177[illegible] Wine, &c., £5,400; New Duty, 1780, on Wine, &c., £5,200; Additional Duty on Tobacco, 1781, £200; Additional Impost, 1779, £12,100; Additional Impost, 1782, £11,000; Tobacco and Sugars, 1781, £23,000; Tobacco, Snuff, and Brandy, 1782, £13,200; Additional Subsidy, £ Two-third Subsidy, £1,500; Subsidy, 1747, £17,400; Subsidy, 1759, £8,400; Goods exported, £1,000; Additional Duty on Coals exported, 1757, £2,000; Coals exported, and East India Goods, 1765, £2,000: Total, £120,000, as above.

† The Bounties paid this year were as follows; viz.:—Corn Debentures, £13,837 14. 5½.; Wrought Silk, £22,422 19. 1.; Gunpowder, £2,510 4. 7.; Sail Cloth, £3,574 3. 2.; British Linen not striped, £18,004 10. 10.; Do., chequed or striped, £1,242 14. 6½.; Do., Di Huckabacks, £139 17. 0.; Irish Linen not striped, £10,231 14. 11.; Irish Diaper Huckabacks, £448 8. 1½.; Printed Linen, Cottons, &c., £7,507 4. 8½.; Southern Whale Fishery, £1,700; British Whale Fishery, £84,122 6. 2.; Total, £165,741 17. 7. Paid out of Cus and Refined Sugar paid out of Subsidy, 1747, £187,960 17. 10½.; Grand Total, £353,702 15. 5½., as above.

‡ The Bounties in 1788 were more numerous than in 1785, and were paid as follows:—On Corn Debentures, £20,341 14. 4½.; Wrought Silk, £22,872 7. 5.; Gunpowder, £1,945 1. 2½.; Sailcloth, £3,466 11. 4.; British Cordage, £1,806 13. 3½.; British Linen, not str £24,420 15. 5.; Do., chequed or striped, £1,078 3. 9.; Do., Diaper and Huckabacks, £199 7. 1.; Irish Linens, not striped, £15,645 13. 3.; Do., Diaper, Huckabacks, £371 7. 1½.; Printed Linens, Cottons, &c., £15,231 16. 8.; Refined Sugar, £101,219 10. 5½.; W Herring Fishery, £3,431 14. 2.; Newfoundland Fishery, £120 Southern Whale Fishery, £3,900; British Whale Fishery, £93,768 0. 9.; Total, £309,818 16. 3¾., as above.

§ For the accounts of Bonds, see Table III.

TOMS in ENGLAND and the REMITTANCES from SCOTLAND, in the Years 178
olifying the Accounts of the Department and of the Exchequer.

T FOR 1785.

ions from 5th January 1785 exclusive to the 5th January 1786 inclusive; viz.

PAYMENTS.

ures.	Allowances for Damages and Over-entries.	Portages to Masters of Ships.	Corn Debentures and other Bounties.	Salaries and other Payments by Treasury Warrants.	Salaries and Incidents by Commissioners' Orders.	Into EXCHEQUER.	TOTALS.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
0 6	3,237 9 0½	1,321 18 3	165,741 17 7	56,243 9 9	82,355 7 2	197,449 9 6¼	602,170 11 9
7 7½	286 14 0¼	- - -	- - -	82 10 0	30 0 0	221,757 8 2¼	299,012 19 10
14 2½	81 18 4	- - -	- - -	97 10 0	- - -	111,149 8 2½	118,170 10 9
14 1½	32 4 3	- - -	- - -	- - -	- - -	59,454 8 0¾	61,523 6 5
17 4	32 4 3	- - -	- - -	- - -	- - -	61,480 5 1¾	61,767 6 8
12 4	33 14 3	- - -	- - -	- - -	- - -	59,008 9 3	62,569 15 10
0 0	32 6 6	- - -	- - -	- - -	- - -	59,700 8 3¼	63,247 14 5
15 0	513 15 4½	- - -	- - -	3,307 10 0	- - -	104,288 12 0½	177,717 12 5
11 4	176 4 11	- - -	- - -	- - -	- - -	63 1 3½	350 17 6
14 10½	774 13 9	- - -	- - -	- - -	- - -	589,905 6 7¼	639,452 15 9
15 11½	634 9 4	- - -	- - -	- - -	- - -	132,538 3 1	224,966 8 4
11 7½	562 1 2	- - -	- - -	92 10 0	20 0 0	67,886 13 6½	94,816 16 3
10 11¼	10,768 17 3½	- - -	- - -	- - -	- - -	232,342 10 3	293,716 18 4
0 9½	676 6 9	- - -	- - -	- - -	- - -	225,722 6 9½	266,526 14 5
-	17 15 6½	- - -	- - -	30 0 0	- - -	20,999 5 6½	21,047 1 1
14 10½	9 19 4	- - -	- - -	25 0 0	- - -	2,011 18 6	2,134 12 1
10 6½	45 10 5	- - -	- - -	318 0 0	- - -	10,307 16 0¾	53,005 17 6
12 11	- - -	- - -	- - -	370 0 0	- - -	- - -	4,194 12 1
9 8	- - -	- - -	- - -	- - -	- - -	94,000 0 0	115,045 9
10 6	- - -	- - -	- - -	20 0 0	- - -	- - -	87 10
18 4	- - -	- - -	- - -	121 0 0	772 12 8¾	188,584 15 11¾	190,125 7
6 2	- - -	- - -	- - -	84 0 0	515 1 9	126,121 15 6¾	127,152 3
- -	- - -	- - -	- - -	- - -	772 12 8½	107,246 8 10½	108,019 1
15 1	989 14 6½	- - -	- - -	137 10 0	- - -	456,843 2 7¼	537,282 2
16 6½	329 17 6	- - -	- - -	65 0 0	- - -	154,504 4 4	181,335 18
4 7	399 17 5½	- - -	- - -	104 10 0	- - -	178,252 16 0½	210,640 8
1 1¾	1,060 13 7½	- - -	187,960 17 10½	- - -	- - -	280,500 14 10½	555,964 7
12 8½	782 14 5¾	- - -	- - -	- - -	- - -	294,903 16 8	360,375 3 1
9 6½	3 10 6	- - -	- - -	- - -	- - -	55,107 11 4½	60,711 11
- -	9 19 0	- - -	- - -	20 0 0	- - -	44,284 19 1¾	44,314 18
- -	- - -	- - -	- - -	2 0 0	- - -	14,674 7 3½	14,676 7
- -	- - -	- - -	- - -	- - -	- - -	19,764 19 6½	19,764 19
- -	- - -	- - -	- - -	- - -	- - -	34,457 5 2¾	34,457 5
- -	- - -	- - -	- - -	- - -	- - -	360 3 6	360 3
- -	- - -	- - -	- - -	- - -	- - -	133 6 3¼	133 6
- -	- - -	- - -	- - -	- - -	- - -	771 3 9	771 3
- -	- - -	- - -	- - -	- - -	- - -	37 19 0¾	37 19
5 8 8	4 10 0	- - -	- - -	226 0 0	- - -	38,264 19 3	39,890 17 1
0 17 7½	99 14 0	- - -	- - -	12 0 0	- - -	7,187 4 11	7,399 16
3 9 2	64 5 10½	- - -	- - -	10 0 0	- - -	5,193 3 3½	5,325 18
2 2 6	1 11 0	- - -	- - -	8 0 0	- - -	4,032 0 7¼	4,093 14
2 2 6	0 15 6	- - -	- - -	4 0 0	- - -	3,018 0 11¼	3,074 18 1
8 4 3½	5 12 10	- - -	- - -	3 0 0	- - -	604 0 5	620 17
8 4 3½	5 12 10	- - -	- - -	1 0 0	- - -	604 0 5	618 17
- -	- - -	- - -	- - -	4 0 0	- - -	- - -	4 0
- -	0 16 8	- - -	- - -	2 0 0	- - -	665 18 4½	668 15
0 12 1½	- - -	- - -	- - -	- - -	- - -	2,996 1 3½	3,176 13
8 7 7	73 12 6½	- - -	- - -	- - -	- - -	4,149 11 10½	6,841 12
8 6 9½	3 14 4	- - -	- - -	- - -	- - -	8,408 17 5	8,960 18
- -	8 18 8	- - -	- - -	- - -	- - -	5,065 18 6¾	5,074 17
- -	- - -	- - -	- - -	- - -	- - -	2,616 17 4½	2,616 17
1 3 6	- - -	- - -	- - -	- - -	- - -	24,325 16 9½	24,447 0
- -	- - -	- - -	- - -	- - -	- - -	574 18 0	574 18
- -	- - -	- - -	- - -	- - -	- - -	1,000 0 0	1,000 0
- -	- - -	- - -	- - -	- - -	- - -	6 17 3	6 17
9 18 3	11 19 9	- - -	- - -	- - -	- - -	1,690 3 2¾	1,712 1
- -	- - -	- - -	- - -	- - -	- - -	2,027 1 0	2,027 1
- -	- - -	- - -	- - -	- - -	- - -	0 2 6	0 2
- -	- - -	- - -	- - -	- - -	- - -	53 4 9	53 4
8 17 3	77 11 9	- - -	- - -	- - -	- - -	18,326 2 6	18,326 2
- -	- - -	- - -	- - -	- - -	- - -	86,859 15 3¾	93,836 4
- -	- - -	- - -	- - -	- - -	- - -	2 14 2	2 14
- -	- - -	- - -	- - -	- - -	- - -	397 16 6¾	397 16
- -	- - -	- - -	- - -	- - -	- - -	1 1 4	1 1
- -	- - -	- - -	- - -	- - -	- - -	41 10 9	41 10
0 16 10½	4 2 2	- - -	- - -	3,035 0 0	199 13 8	24,090 11 1	27,325 4
1 7 6¼	1 2 4½	- - -	- - -	236 18 0	- - -	6,195 5 4¾	6,807 2
- -	- - -	- - -	- - -	430 16 7	- - -	10,681 14 11¾	12,925 1
- -	- - -	- - -	- - -	- - -	- - -	131 13 7	131 13
- -	- - -	- - -	- - -	- - -	- - -	598 12 9	598 12
- -	- - -	- - -	- - -	- - -	158 8 7	1,936 5 9½	2,094 14
- -	- - -	- - -	- - -	- - -	- - -	946 18 3	946 8
- -	- - -	- - -	- - -	- - -	- - -	550 10 8½	550 10
- -	- - -	- - -	- - -	- - -	- - -	2,231 1 7	2,231 1
0 3 10¾	- - -	- - -	- - -	- - -	- - -	- - -	0 3
4 12 1½	21,856 11 9½	1,321 18 3	353,702 15 5¾†	65,093 4 4	84,823 16 7	4,472,091 13 3½	5,892,054 11
						120,000 0 0	120,000 0
						4,592,091 13 3½	6,012,054 11

(Signed) For WILLIAM MELLISH Esq., Receiver-General,
J. MILLS.

Table III.

(1st.)—Account of Bonds from 5th January 1785 to 5th January 1786 inclusive; viz.

	Remained in Bonds 5th January 1785.	Bonds received since.	Total of Bonds.	Whereof paid.	Remains in Bonds 5th January 1786.	Of which: In the Hands of the Receiver General.	Of which: In the Solicitors' Hands.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Custom Tobacco	270,016 0 4	234,641 13 8	504,657 14 0	76,029 18 10	428,627 15 2	428,487 7 10	140 7 4
Impost Tobacco	477,069 19 4¾	351,962 10 6	829,032 9 10¾	116,312 16 7¼	712,719 13 3¼	712,298 11 4¼	421 1 11
Additional Impost 1779	152,442 7 2½	141,762 13 7½	294,205 0 10	46,849 0 8	247,356 0 2	247,356 0 2	—
Tobacco and Sugars 1781	221,047 8 6	205,311 7 5½	426,358 15 11½	67,841 15 8	358,517 0 3½	358,517 0 3½	—
Tobacco, Snuff, and Brandy 1782	491,265 19 5	469,283 7 4	960,549 6 9	155,027 0 1	805,522 6 8	805,522 6 8	—
Additional Impost 1782	86,455 15 3½	82,613 7 8½	169,069 3 0	27,292 18 11½	141,776 4 0½	141,776 4 0½	—
New Subsidy before 8th March 1701	7 0 11	- - -	7 0 11	- - -	7 0 11	7 0 11	—
Do. 1st August 1714	10,616 19 4½	- - -	10,616 19 4½	- - -	10,616 19 4½	10,616 19 4½	—
Do. 29th September 1715	118 6 10½	- - -	118 6 10½	- - -	118 6 10½	118 6 10½	—
Do. 11th June 1727	5,608 11 3½	- - -	5,608 11 3½	- - -	5,608 11 3½	5,608 11 3½	—
Do. to 25th October 1760	2,301 5 8½	- - -	2,301 5 8½	- - -	2,301 5 8½	2,301 5 8½	—
Do. since 25th October 1760	135,946 3 10½	117,320 16 10	253,267 0 8½	38,770 18 9½	214,496 4 10¾	214,355 14 6¾	140 7 4
Additional Subsidy since 8th March 1706	52,383 3 0¾	39,106 19 1½	91,490 2 2¼	12,923 12 3½	78,566 9 10¾	78,519 14 1¾	46 15 9
Subsidy 1747	136,327 19 9¼	117,320 16 10	253,648 16 7¼	39,052 8 5½	214,596 8 1¾	214,456 0 9¾	140 7 4
Subsidy 1759	136,025 13 1¼	117,320 16 10	253,346 9 11½	38,770 18 9½	214,575 11 1¾	214,435 3 9¾	140 7 4
Custom Wine	36 7 9	- - -	36 7 9	- - -	36 7 9	36 7 9	—
Impost Wine	239 18 4¼	- - -	239 18 4¼	- - -	239 18 4¼	239 18 4¼	—
Additional Impost Wine	34 16 6¼	- - -	34 16 6¼	- - -	34 16 6¼	34 16 6¼	—
£	2,177,243 16 8¾	1,876,644 9 11	4,054,588 6 7¾	618,871 9 2	3,435,716 17 5¾	3,434,687 10 5¾	1,029 7 0

(Signed) for W. Mellish, Esq., Receiver General,
J. MILLS.

(2nd.)—An Account of Bonds from 5th January 1788 exclusive to 5th January 1789 inclusive.

	Remaining in Bonds 5th January 1788.	Bonds received since.	Total Bonds.	Whereof paid.	Remaining in Bonds 5th January 1789.	Remaining in the Hands of the Receiver General.	In the Solicitors' Hands.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consolidated Customs, viz.:							
Tobacco Bonds	4,237,492 11 11¼	1,896,612 18 9	6,134,105 10 8¼	1,604,829 14 0½	4,529,275 16 7¾	4,527,432 19 1¾	1,842 17 6
Rice Bonds	55,887 5 10½	50,988 11 7	106,875 17 5½	38,075 5 5	68,800 12 0½	—	—

(Signed) for Bamber Gascoyne, Receiver General,
J. MILLS.

APPENDIX (B.)

ANCIENT MODES of COLLECTING the CUSTOMS DUTIES.

The most ancient method of collecting the King's debts or revenues was by farming them, and instances of this mode of collecting the Customs duties are recorded so early as the reign of the first of the Plantagenets. Thus, in the 19th year of Henry II., about 1173, the "Fermer* of Windsor accounted for the Customs of ships passing along the Thames." In the 11th John (1210), the Fermers of Bristol accounted for the King's Prisage Wines, as the Fermer of Southampton was allowed certain sums for carrying the King's Prise Wines to different places, in 1245 (19 Hen. III.) Edward III. farmed the "new and old Customs of London for 1,000 marks monthly (866*l.* 13*s.* 4*d.*) Rich. II., in his 20th year, farmed out the subsidy of cloths in divers counties. So did he of the House York, Edward IV., as did Henry VIII. and Elizabeth of Tudor, and it appears to have been done in the times of the 1st and 2d Charles, including the times of the Interregnum, when Cromwell and his son represented the Commonweal." It is certain that the system continued after the "Restoration," and was in existence at the time of the Union with Scotland.†

The Farmers must have often found their farms profitable speculations, for in 1590 we find the Customs farmed by Sir T. Smith, Secretary of State under Queen Elizabeth. It appears he had held them for 14,000*l.* per annum; but they were afterwards farmed to him for 42,000*l.*, a sum subsequently raised to 50,000*l.* In 1641 the Customs duties were estimated at 500,000*l.* yearly, and from the year 1671 to 1688 they averaged 555,752*l.*, yet in 1666 they were farmed for 390,000*l.* only. The farmers were not necessarily or always English. Thus the merchants of Lucca accounted for 8,412*l.* 19*s.* 11*d.* for the duties on wool, skins, and leathers, which they farmed in the time of Edward I., as did the merchants Frescobaldi‡ for the King's Customs. When, however, the Customs were not in farm they appear to have been collected by other than those

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* "Fermers," or Farmers:—a term derived from the Saxon "Feormian," or payers of "meat" or "victuals," who are said to have been a class among the Saxons "holding the outlands of the Lord or Thane," and who, "as customary tenants, rendered to him certain portions of victuals and things necessary for human life;" and it is curious that among the earliest Customs we find the "dolium" of wine enumerated as having been taken and rendered "in kind."

† "The Customs have been lett at 34,000 *lib.* and are now in time of war lett for 28,500 *lib.*, with a condition in the lease, that upon a peace, the Lords of the Treasury may lett a new lease." The Excise on ale and beer in Scotland was farmed for 33,500*l.*, and the post office for 1,194*l.* Appendix to History of the Union, 1709.

‡ The Frescobaldi were creditors of the Crown to a considerable extent, and for their debts the export duties of London, Boston, Hull, Sandwich, &c. were assigned. They appear to have been notorious smugglers, for according to Rymer they were accused by Edward I. of robbing his Exchequer to the extent of 100,000*l.* sterling.

known as Customs officers; thus, for instance, the Chamberlain of London in the time of Rich. I. In the same reign, and to the time of Henry III., the Chamberlain of the King's wines accounted for the prisage duties;—as did the "*Captores et Emptores vinorum*" thence to the time of Edward II.; and afterwards the King's *Pincerna* or Butler. The Bailiffs of London also occasionally accounted for duties.

In the 26th year of Edward I., Hugh de Massingham and Ranulph le Ken were appointed Commissioners for the King's Customs of wools and leather at Len (Lynn), to which place such goods were required to be taken, if for exportation, from the counties of Cambridge and Huntingdon, Nottingham and Derby, Bedford and Buckingham, Warwick and Leicester, Rutland and Nottingham. At the same time *Customers*, or *Custodes Custumæ*, were appointed for the ports of Newcastle, Kingston-upon-Hull, Boston, Yarmouth, Ipswich, Southampton, Bristol, and London; and, in obedience to the King's orders, the Mayor of London and other citizens caused a scale to be made for the weighing of wools. This scale was taken to the Treasurer and the Barons of the Exchequer, and assurance was given that it had been examined and approved by the beam used for weighing wools in London. It was then forwarded to the said Commissioners, and seals for the cockets in customing wools and leathers at Len were sent to them from the Court of Exchequer in a purse sealed with the Exchequer seal.* Whether the record from which the above particulars are taken gives us the earliest establishment of stationary Customs officers, or not, it is certain that the customer (who is also styled collector in the old statutes, and was so called in his patent, till the abolition of his office,) is the oldest officer that can be traced. The *Controller*, however, seems to have been almost coeval with him: his office being in existence in the middle of the fourteenth century, and alluded to in the Statutes so early as 1388, in the 12 Rich. 2. c. 2. In 1390 (14 Rich. 2. c. 10.) the *Searcher*, *Weigher*, and *Finder* are enumerated. The word "Finder" is not thought to be a correct translation, the word "*Troneur*" having possibly been mistaken for *Trouveur*. "The *troneur* (from "*trona*, a pair of scales,) was an officer who attended the "weighing of wools and other goods, in order to ascertain the "King's duties. He is generally named with the *peisour* or "*poiseur* (the weigher), and his office seems to have resembled "that of the landing-waiter of the present day." The office of *Aulnager* or measurer of cloth was of very ancient date, being mentioned in the Exchequer rolls so early as the time of Edward I. It is mentioned in the Statutes, together with that of Gauger of wines, in 17 Rich. 2. c. 5. (1393), as is the King's Butler for wines in 1402 (4 Hen. 4. c. 20.)

* Port seals seem to have been of very early date. A silver one of this King, bearing the following motto, "S. Dni. Edwardi Rex An. FL. In Porta Londoniarb," was found in the river Thames in 1810.

In the time of Henry IV., the customer, controller, and searchers were required to be resident in their offices, and were not allowed to make any deputy or lieutenant in their names, on pain of imprisonment and fine of 100*l.*; but in a subsequent reign every customer, controller, or searcher of every port, creek, or road, where any of them had been resident ten years, was required to appoint one able *Deputy* at least; a class of officers, who performed the duties of the principals in their absence, and remained in existence until the present century.

These officers were originally appointed by the King, or by the Chancellor, Treasurer, the King's Chamberlain, Barons of the Exchequer, and others. They were not to be made for any gift or brocage, favour or affection, but were to be of the best and most lawful men. They were only to hold their office during pleasure, and their offices were to remain in the King's hands, under the governance of the Treasurer, with the assent of the Council, when need was; but in the time of Hen. VI. (c. 5.) it was enacted, that there should be none made hereafter but by warrant sealed by the Treasurer sent into the Chancery. Certain duties and restrictions were imposed upon them by statute from time to time. Concealment of the King's Customs was made penal. The officers were not allowed to have ships of their own, to buy or sell merchandise, to meddle with freightage of ships, to occupy wharfs or keys, to keep hostelries or taverns, nor to be host to any merchant alien, nor to be factors or attornies to any merchant.

The duties of the several officers heretofore alluded to may be thus described.

The *Customer* was the principal officer for carrying on and superintending the transactions relating to the revenue. By the King's letters patent he was also appointed *Collector* of the "Great and Petty Customs," and of the subsidy of tonnage and poundage. He paid those duties into the Exchequer, accounted for them upon oath, and yielded accounts into the Exchequer relative to all the foreign and coast commerce of the realm.

The *Controller,* the next ancient officer, had to sit with the customer, "and in all things to cheque and imitate his transactions, and to take the like accounts."

The *Searcher* had to examine all goods, and see that none were imported, or exported, without payment of duty. He appears formerly to have had no salary, but to have been allowed a moiety of all forfeitures and seizures for his pains.

The *Aulnager* had to measure all cloths that were imported; which were required by the 2d Edw. III. c. 14. (1328) to be, if "cloth of ray" (supposed to mean striped cloth), 28 yards in length by 6 quarters in breadth, and for coloured cloths, 26 yards in length by 6½ quarters in breadth; otherwise they were forfeited to the King. This enactment seems to have had the effect of preventing the importation of cloths to a serious extent, for we find by the 27 Edw. III. st. 1. c. 4. that it was repealed, when

the Aulnager's duty became that of marking the dimensions of all pieces of cloth under the assize, so that an abatement might be made in the price; his fee being a halfpenny per cloth. He had also subsequently to collect the subsidy on cloths. So that his place then embraced two distinct functions; one the collection of the subsidy, and the other the office of aulnage, for which purpose he was provided with two seals. The duty of aulnage seems to have been very troublesome and irksome, and the fee insufficient; for we find one of their deputies stating in 1613 that the aulnager left his search and fee of aulnage (which was small in respect of the trouble and prejudice it created) to be freed of the same, and only put on the cloths the seal of subsidy. This negligence was followed by "deceits;" and it was subsequently found necessary to appoint searchers to do the duty, with an augmentation of the fee from a halfpenny to twopence; but it is observed, "This had some good effect for a while, but in a "short time these defects crept in again, and the office of search "was worse executed by searchers than before by the aulnagers." This latter office was abolished in England, but it remained in existence in Ireland until the present century, when some of its holders received compensation for its abolition.

The duties of the *King's Butler* have perhaps been sufficiently indicated in the preceding Appendix. No entry for wines could be taken until the merchant produced the butler's bill, as proof that he had seen the wines. The duty of butlerage, as was that of prisage, originally taken for the right use of the Crown, was in process of time granted by letters patent to some nobleman by the King. Thus in 1732 the Duke of Cleveland and Southampton was the patentee in this kingdom (Wales and Cornwall excepted). He usually appointed the collectors at the several ports his deputies, to levy or collect the same either in kind or by composition, the latter being the usual method. The Earl of Arran appears to have been the grantee in Ireland, and from him it was farmed back by the Crown in the early part of the 18th century for 4,000*l.* per annum, the produce averaging 4,394*l.* 2*s.* 4*d.* per annum from A.D. 1720 to 1742. In Scotland it was held that these duties or exactions could not be taken.*

The duties of the *Gaugers* and *Weighers* are sufficiently indicated by the names of their offices, which exist at the present time, so that no further description is necessary.

Having now enumerated the several earliest mentioned officers and their duties, it may not be uninteresting to notice the origin of some of the principal existing ones:—some of which may be traced back to the time of Elizabeth; others to that of Charles II.

It has been surmised that the *Troneur* of the time of

* These duties were finally retaken from the Patentees, compensation being granted to them. (See 50 Geo. 3. c. 101.)

Edward I. was synonymous with the Landing-waiter of the present day. The *Searcher*, however, certainly performed the landing duties at a date considerably later; but no certain trace of the *Landing-waiter* appears until the time of Elizabeth, from whose "Rules" it appears that the Searcher then was only concerned with the export business, while the "*Waiter*" in London, together with the Customer and Surveyor in that port (who is here mentioned), had to take the accounts of merchandise imported. This officer was then, as now, appointed daily to his station;—but, in addition to the present duties of his office, he had to wait on lighters bringing goods from ships to the legal quays. He was afterwards called "*Land-waiter*," and subsequently, as at present, "*Landing-waiter*" The hours of attendance given by this class of officers, extended from an early hour in the morning until the evening, in the time of Charles II., and for relief or refreshment they were allowed to be absent from 1 o'clock to 3.30 p.m., during which time the ships discharging and the goods landed were placed in charge of "*Noon-tenders*," who were a kind of watchmen, and were not permitted to allow any goods to be landed or removed during their stay on duty. When the attendance of the Landing-waiters was shortened, the Noon-tenders' office was abolished.* In the reign of Elizabeth we also find *four Surveyors* of Customs appointed for the Outports by commission under the seal of the Exchequer, with extraordinary powers; and no warrant, for landing any goods, could be passed until some of these Surveyors or their Deputies should have allowed the same by their signatures.

When the Customs were put in farm, the farmers employed their own officers in the collection of the duties; and the customer at such times only remained, as is apprehended, for the purpose of yielding into the Exchequer the accounts required of him, and of conducting the Coasting business, in which the farmers had no share, there being then no coast duties. In the year 1671†, however, a great change took place, the Customs being placed under the management and direction of *Commissioners*. At this period the *Collector*, originally the servant of the farmer, was adopted and constituted an officer of the Crown; and accordingly Collectors

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* The hours of attendance of the Landing Officers in London, subject to the "break" alluded to in the text, were, according to the Book of Rates of 12 Charles II as follows: between sunrise and sunset from the 10th September to the 10th March, and from six o'clock in the morning to six in the evening for the remainder of the year; and continued the same until 1804, when by the West India Dock Company's Act (44 Geo. 3. c. 100.) they were ordered to be nearly as at present. The holidays kept by the Customs, independent of Sundays, &c., were forty-five in number. These by the same and a subsequent Act were reduced to seven only. Now there are only three.

† This date has generally been fixed upon as the period of the Customs first being put into commisston; but from an allusion to the "Commissioners of Customs" in the Book of Rates, dated 1642, and a record of the House of Commons, dated 1660, and other documents, it does not appear to be sufficiently early.

were, pursuant to Treasury warrants, appointed by the Board of Customs to all the ports, as the terms, for which the several farms had been granted, respectively expired. To these officers, thus gradually introduced, was committed the trust of receiving all the Customs duties; of remitting them to the Receiver-general, and accounting for them to the Controller-general; and likewise, in conjunction with the Controllers, the general conduct and superintendence of the whole business of this revenue at their several ports.

The Customer, however, was still preserved. The principal duty left to him was that of the Coast-business, the documents relative to which he generally made out and signed. This, together with the return of quarter-books, and the transmission of port-books and bonds into the Exchequer, constituted the catalogue of his remaining duties.

The Customer, Controller, and Searchers held their offices by letters patent, and their Deputies were appointed by themselves. The appointment of the latter officers appears to have been followed by serious abuses. The ancient and wholesome requirement, that the principals should be resident in their office, seems to have been evaded; non-residence, and the non-performance of their duties, was the consequence. In 1784 it was found that of sixty-three patent Customers, Controllers, and Searchers in the outports, only ten discharged the duties of their several employments; only two patent Customers returned quarter-books into the office of the Surveyor of outports; while from thirty-six ports no returns were made either by the Patent or Deputy Customer. The Deputies sometimes held offices opposed to and incompatible with each other; in some instances having deputations from three patent officers. Such a state of things, together with the uncertainty of the duties to be paid by, as well as the fees charged to, the merchant, led to inquiry. The abolition of the system of appointment by Patent, as well as of the office of Customer, was recommended; and in lieu thereof it was suggested that Controllers and Searchers should in future be appointed, as the Collector then was, by Warrant of the Treasury and Commission of the Board of Customs.

No mention is made, either in the "Rules" of Queen Elizabeth or in those of the House of Commons, 1660, of the officers of the Water-guard; a class of officers now most numerous and important. Tide-surveyors and Tides-men, however, appear on the establishment in 1675.

The method in which the officers were paid in the earliest times is involved in obscurity. The Farmer, as has been shewn, made a handsome profit by his farm, but, not content with that, he sometimes exacted illegal imposts. Thus, in the time of Edward III., the merchants complained to Parliament that "they " (the farmers of the subsidy of wools) would let no man pass " over wools except they pay two marks over and above the

" subsidie." Chamberlains, butlers, and others were paid probably by fees, like the Aulnagers and Searchers of cloths. Sometimes, like the Searchers of old, they were remunerated by shares of seizures.

The old method of taking the accounts was on Rolls, of which one was kept by the Customer and the other by the Controller. These were returned into the Exchequer, being verified by oath. From the time of Elizabeth, parchment books, endorsed with the number of leaves they contained and the period during which they were to be used, were issued from the Exchequer, having the Exchequer seal in a tin box attached to each of them. These were to be returned periodically into the Exchequer, and formed the basis of the receipts in that Court. They, however, fell into desuetude; partly, perhaps, from the negligence of the Customers, and partly from their being no longer necessary; and at the end of the last century were dispensed with by authority.

Payments, however, were still made into the Exchequer of the Customs duties. The system of payment was the following:— " When any money was paid into the Exchequer, the proper " place was at the receipt or Lower Exchequer at the office of " the Tellers, where it was duly entered in a book. This entry " was immediately transcribed upon a slip of parchment called " a " Bill " or " Teller's Bill," and thrown down a pipe into " the Tally court, where a Tally was struck or levied. A " tally was a stick or rod of hazel or some other wood, on " which was cut certain notches which indicated the sum in the " Teller's bill; a large notch for 1,000*l.*, a smaller one for 100*l.*, " a smaller still for 10*l.*, and so on for pounds, shillings, and pence. " The Clerk of the Pells entered the Bill with the Teller's " name, in order to charge him therewith. This was called the " 'Pell of Receipt;' in addition to which the Tally-writer " (who was afterwards 'Auditor of Receipt') wrote the sum on " the two sides of it; then it was cleft from the head to the " shaft through the notches, one part of which was called a " tally, the other a counter tally (or tally and foil.) One of " the parts was retained by the Chamberlains; the other part " was given to the party paying in the money, and was his " discharge in the Exchequer of accompt, when joined by " the joiners, whose business it was to fetch away the foils from " the Chamberlain's chest, when parties claimed allowance on " their tallies; and the bill was filed by the auditor, who also " entered the same, by which he saw what every teller received, " and made receipt thereof to the Lord Treasurer." This system of payment into the Exchequer continued in this department so late as 1823, and perhaps afterwards, though tallies were dispensed with by Statute 23 Geo. 3. c. 82., and indented checks substituted as receipts.

Space will not permit to record the names of men great in history who have taken part in the collection of the

Customs, and been found among its Commissioners and officers. Foremost, however, among them, stands the poet Chaucer, who, on his return from his embassy to Genoa in 1373, had a royal grant of his "pitcher of wine to be taken daily at the port of London," and was soon afterwards made "Controller of that port." Amongst his emoluments of office seems to have been a share of seizures, for in 1376 he was granted a "portion of contraband wools." The poet Congreve held a situation in the Customs of 600*l.* a year. Rowe, also, was a landing surveyor in London. Matthew Prior and Dudley North were among the earliest of the Commissioners, as was also the celebrated moralist and economist Adam Smith, who was appointed to the same office in 1778. These names will suffice.

JAMES OLDHAM,
Landing Waiter.

Custom House, London,
January 1857.

APPENDIX (C.)

The CUSTOMS ESTABLISHMENTS in the BRITISH POSSESSIONS ABROAD.

FROM an early period in the history of the American Colonies, the Customs establishments in the British Plantations in America (including the West Indies) had been placed under the control and superintendence of the Board of Customs in London; and in the patent constituting the Commissioners of Customs they were empowered to levy and collect the duties of 4½ per centum upon sugar and other produce exported from certain of the West India islands as well as other duties of Customs then payable under Acts of the Imperial Parliament to the Crown; and it was out of those duties which, were deemed to be part of the Hereditary Revenues of the Crown, that certain sums were appropriated for defraying various charges then borne upon the Civil List of this country.

To the officers of the Customs in the Plantations were confided the administration of, among others,—

The Navigation Laws;

The laws and orders of Her Majesty in Council for regulating the trade of the British Possessions abroad;

The laws for the registration of British ships; and

The laws which had been passed for the abolition of slavery.

The officers of the Customs in the Plantations were remunerated for their services principally by fees, levied under the

authority of the Acts of the Imperial Parliament of 5 Geo 3. cap. 45. and 10 Geo. 3. cap. 37., upon merchants, traders, and shipowners at the different colonies, and partly by small salaries paid by the Crown.

Objections having been raised against the system generally, and the mode of transacting the Customs business in the colonies, a special commission was sent out from this country, in the year 1810, to the West Indies and North America, which was presided over by the late Mr. Dean, who subsequently held the office of Chairman of the Board of Customs in London; but, in consequence of Great Britain being at that period at war with France, and the capture and cession to the Crown of almost all the Foreign West India islands, circumstances which in themselves rendered any alteration in the pre-existing system extremely difficult, no improvements of any considerable importance took place in the system, arising out of the reports of the special commission; and it was not until the year 1825, that the Act of the 6 Geo. 4. cap. 105 was passed, whereby the system of fees was abolished from the 5th January 1826, when a scale of salaries, fixed more immediately with reference to the amount of fees theretofore received, were assigned by the Lords of the Treasury to the officers of Customs in the Plantations. These salaries it was originally intended should have been defrayed out of the duties of Customs, to be collected by the imperial officers of Customs in the Plantations, and by them paid over to the respective colonial treasurers. But, in consequence of objections having been taken by several of the Colonial legislatures to such deductions being made for salaries, arrangements were assented to by Her Majesty's Government whereby a very considerable portion of the expenses for salaries were defrayed out of the imperial revenue, the remainder having been provided for out of colonial funds. The Customs establishments thus approved in 1825 and 1826 underwent very considerable reductions, in consequence of the abolition of slavery in 1833, and the repeal of the 4½ per cent. duties in 1838; measures which not only tended ultimately to relieve the imperial treasury but granted considerable relief to the revenues of the different colonial legislatures; a relief of which those colonies, especially the West India islands, stood greatly in need.

These reductions in the Customs establishment in the Plantations were continued from time to time, as opportunities offered, until the year 1846, at which period the various colonial legislatures in North America and the West Indies were empowered, by the Imperial Act of the 9 and 10 Victoria, cap. 94., to adopt measures for the purpose of obtaining, with the sanction of the Crown, the repeal of the imperial protective duties of Customs. These duties had been imposed by the Act of 6 Geo. 4. cap. 114., and other Acts which had at various times been passed in amendment thereof; leaving the colonial legislature to impose such Customs duties, to be collected by their

own officers, as they might deem necessary, to aid in defraying the expenses of their respective governments.

The powers thus granted by the 9 and 10 Victoria, cap. 94., were gradually employed by the different colonial legislatures in the North American and West India colonies; and the necessary sanction having been granted by the Crown, the imperial Customs duties were accordingly repealed throughout those colonies; thus relieving the imperial Customs officers from one of their most important and responsible functions, namely, that of levying, collecting, and accounting for the Customs duties to the colonial authorities.

Upon the repeal of the imperial duties of Customs, the separate office of collector was therefore abolished. But as it was still necessary to provide for the due execution of certain important duties affecting imperial interests, an officer, (with one or more assistants,) who was called "Comptroller of Customs and Navigation Laws," was retained in each colony, their salaries being defrayed out of the imperial revenue. The more immediate duties of these officers were:—

To enforce the due observance of all Acts of the Imperial Parliament and orders of Her Majesty in Council relating to the "*Law of Navigation;*"

The laws for the due registration of British ships;

To grant certificates of origin for sugar, when exported from the colonies to the United Kingdom;

To enforce the provisions of certain Imperial Acts which laid certain restrictions on the importation into the British Plantations in America of arms and ammunition, and of pirated copies of British works in which copyright subsisted in the United Kingdom; and—

To render to the proper departments in this country the statistical returns requisite for the purpose of preparing the accounts of trade and navigation required to be laid before Parliament.

The Navigation Laws having been, however, repealed, by the Act of the 12 & 13 Vict. c. 29., the necessity of retaining the colonial office of Comptroller of Customs and Navigation Laws ceased to exist on 5th January 1855; and with the sanction of Her Majesty's Principal Secretary of State for the Colonies, the duties of that office were transferred to the colonial officers of Customs in North America and the West Indies.

The Mauritius. Cape of Good Hope. St. Helena. Ceylon. The Australian Colonies. New Zealand. Sierra Leone. Bathurst. River Gambia.

Having adverted to the circumstances connected with the early settlement of imperial Customs establishments in the British Plantations in North America and West Indies, and their final abolition in 1855, it is necessary now to explain the circumstances which led to the Customs establishments in certain British possessions, situated in the eastern hemisphere of the world and on the western coast of Africa, as named in the margin, being at various times between the years 1826

and 1840, transferred to and placed under the superintendence of the Board of Customs in London.

In various instances it had been found that in certain of the colonies in question the officers of Customs were very imperfectly informed in their duties; that the laws relating to trade and navigation were ill understood and improperly administered; and that the duties, which were not, as in the British Plantations in America, imposed by Acts of the Imperial Parliament, but by Acts of their respective colonial legislatures, were not duly collected. Under these circumstances, Her Majesty's Government decided that those establishments should be placed under the control of the Board of Customs in London; and, with the view of putting them upon a proper and efficient footing, experienced officers were selected and sent out from this country for the purpose of filling the principal offices of Customs in those colonies.

These establishments remained under the control of the Board of Customs until the repeal of the Navigation Laws, when the reasons which led to the discontinuance of the Imperial Customs establishments in the British Plantations in America operating equally elsewhere, these Customs establishments were transferred back at various times in the years 1852 and 1853, to the management of their respective colonial governments. But it is to be observed that no portion of the expense connected with the collection of the Customs revenue in these colonies was, as was the case in the North American and West India colonies, defrayed out of the Imperial revenue, the whole charge for salaries and collection having been defrayed by the different colonial governments.

It may be finally stated, that by the Merchant Shipping Act, 17 & 18 Victoria, cap. 104., 1854, the same powers are confided to the Governors in the British possessions abroad as are intrusted to the Commissioners of Customs in the United Kingdom in regard to the registry of British ships; and further, that by the Supplementary Act of Customs, the 18 & 19 Victoria, cap. 96., the powers of the Commissioners of Customs in regard to any Act relating to trade or navigation in any of the British possessions abroad are transferred to and vested in the Governors of such Colonies; and it is to be also observed, that the statistical returns heretofore rendered from the Colonies to the Customs departments in London are now forwarded, under a recent regulation, through the Secretary of State for the Colonies, to the Board of Trade, for the purpose of being incorporated in the general accounts of trade and navigation which are required to be annually laid before Parliament; and although cases still frequently occur in which the advice and opinion of the Commissioners of Customs are required by the Lords of the Treasury and Her Majesty's Principal Secretary of State for the Colonies, for the guidance of the local authorities in matters connected with the Customs department of their respective

Colonies; and though the local registrars of shipping apply for information as respects the interpretation of the laws which they are called upon to administer, nevertheless it may be assumed that for all practical purposes the Board of Customs have ceased to exercise any authority or interference in matters relating to the Customs department in the British possessions abroad.

C. I. Allan MacLean,
Late Plantation Clerk.

26th January 1857.

APPENDIX (D.)

Amended Rules applicable to persons nominated to Offices in the Customs; showing the ages for admission; the proofs that will be required in regard to the age, state of health, previous character and pursuits of the parties; the qualifications that will be necessary for the various Offices; and the instruction and probation which the parties will be required to undergo.

Age.

The age of admission to the establishment* to be as follows, viz.:—

IN-DOOR OFFICERS.	Must have completed	Must not exceed
Clerks and Extra Clerks.	16 years of age.	25 years of age.

OUT-DOOR OFFICERS.

Landing Waiters -	20 „ „	25 „ „
Gaugers - -		
Coast Officers -		
Weighers - -		
Tidewaiters - -		

Treasury Order 17, April 1856.

Extra Clerks and Extra Officers promoted to the above offices on the establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 25, and had been so employed not less than six months in each year.

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* The age of admission for persons nominated to offices in the Customs to be regulated by the date of the Treasury authority by which he is nominated; thus, a person who was under twenty-five years of age at the time of nomination, but who may have attained that age before he appears to take up his appointment, to be deemed to be within the prescribed age, *provided he shall present himself* at the office of the Civil Service Commissioners, or to the local officers, *for examination*, within one month from the date of the Treasury nomination.

Boatmen - -	21 years of age.	30 years of age.	Treasury Order, 23 March 18
Watchmen - -			
Housekeepers - -	21 „ „	35 „	
Doorkeepers - -			
Messengers - -			

Extra Officers promoted to these offices on the establishment, to be admitted up to the age of 40 years, provided they were first employed in the Customs before they attained the age of 30 and 35 respectively, subject to the same conditions as in the case of Extra Clerks, &c.

Proof of Age.

1st. Persons born in England or Wales subsequently to the 30th day of June, 1837, should produce certificates from the Registrar General of births, &c., or his local officers, and in ordinary cases no further evidence will be required; Any person not producing such certificate must account for its non-production, and must prove his age by evidence satisfactory to the Commissioners.

2nd. All other persons should produce certificates of baptism, duly signed, and in the regular form; but where a baptismal certificate is not produced, satisfactory reasons for its non-production must be assigned and verified.

Where certificates of baptism specify the time of birth, and no suspicion of irregularity exists, further evidence will not be required.

Where a baptismal certificate does not specify the time of birth, and where no baptismal certificate can be procured, the best evidence that can be given of the date of birth must be obtained. In the case of Dissenters, the non-parochial registers, deposited under the Act 3 & 4 Vict. cap. 92. with the Registrar General in Somerset House, will be available. If evidence be offered by a family Bible or record, an extract therefrom must be made and subscribed by some credible and disinterested person, with the following form of attestation:—

" This is a true extract from a Bible [or other book or
" document, as the case may be,] in the possession of
" residing at ; and the
" insertion therein of the date of the birth of
" appears to have been made at the time indicated.
" (Signed)
" (Profession)
" (Place of abode)
" Dated this day of ."

Should there be no record whatever of the date of birth, the evidence of some credible and disinterested person who can speak as to the age of the party must be obtained. Such

person must be required to make a solemn declaration in the statutory form before a magistrate as to the date of birth, and as to the particular circumstances which enable him or her to speak to the fact.

II.—Health.

Every person nominated to a situation must produce a certificate, dated subsequently to the nomination, signed by a member of one of the Colleges of Physicians or Surgeons, or of the Apothecaries' Company, or a Medical Graduate of an University; and such certificate must contain the statements following:—

"I hereby certify, that I have this day personally examined "Mr. , proposed to be appointed to the "junior situation of in the department "of , and that I believe him to be free "from any physical defect or disease which would be likely to "interfere with the proper discharge of his duties.

"(Signed)

"(Professional title)

"(Address)

Should there be any special circumstances they should be stated, with such explanations as may be necessary, before the words "and I believe him to be free," &c.; and the certificate should proceed, "under [or notwithstanding] the circumstances herein appearing, I believe him to be free," &c.

III.—CHARACTER.

Persons who have been previously employed in any department of the public service should without delay communicate the fact of their having been so employed.

Those who have been previously in the employ of private individuals should name their last employer as one of their referees.

Those who have left school within two years before their nomination should name their last schoolmaster as one of their referees.

All parties must produce papers, in the Forms* which will be furnished on each nomination. The counter-signature of a Justice of the Peace, Clergyman of the Established or Roman Catholic Church, or of a recognized Minister of some other religious denomination, must be obtained, where the referees are not themselves justices of the peace, clergymen, or ministers.

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* Copies of the Forms at present in use are annexed, A. and B., pages 94–97.

No person will be admitted to the service who shall have been guilty of an offence against the Revenue Laws; or who shall have been dismissed from any other department of the public service; or who may not be free from debt, proof of which must be furnished.

Examination.

Persons nominated to situations in the Customs must present themselves within one month from the date of the nomination, in order to take up their appointments; and they will undergo an examination as follows, viz.:— (Treasury Order, 17 A 1856.)

I. Clerks in the Solicitor's Office:—
   1st. Exercise designed to test Handwriting and Orthography.
   2nd. Arithmetic, including Vulgar and Decimal Fractions.
   3rd. English Composition.
   4th. Geography.
   5th. English History.
   6th. Latin.

II. Clerks not in the Solicitor's Office, Extra Clerks, Landing Waiters, Coast Officers and Gaugers:—
   1st. Exercise designed to test Handwriting and Orthography.
   2nd. Arithmetic, including Vulgar and Decimal Fractions.
   3rd. English Composition.
   4th. Geography.
   5th. English History.

All persons nominated to the office of Landing Waiter will be required to exhibit a somewhat greater proficiency in the above subjects than that which will be deemed sufficient in the case of Clerks, Extra Clerks, &c., and those nominated to the office of Landing Waiter at Newhaven, Dover, and Folkestone, must show some proficiency in French.

III. Tidewaiters and Weighers:—
   1st. Writing from dictation.
   2nd. Arithmetic (first four rules) and the different Weights and Measures.

IV. Housekeepers and Messengers must be able to read and write, and be acquainted with the first four rules of Arithmetic.

V. Doorkeepers, Boatmen, and Watchmen must also be able to read and write.

Locality of Examinations.

1. Persons nominated as Clerks, Extra Clerks, Landing Waiters, and Gaugers in London, and persons nominated as

Landing Waiters at Folkestone, Dover, and Newhaven, to be examined at the Office of the Civil Service Commissioners, whatever may be the locality of their residence.

2. Persons nominated as Tidewaiters, Weighers, Housekeepers, and Messengers in London, and persons nominated to appointments of any description at other ports, except as above mentioned, to be examined as follows:—

Residence.	*To be Examined.*
London and its neighbourhood -	At the Office of the Civil Service Commissioners.
Edinburgh and its neighbourhood.	By the Assistant Examiner of the Commissioners in Edinburgh.
Dublin and its neighbourhood -	By the Assistant Examiner of the Commissioners in Dublin.
Elsewhere - - -	At the port nearest their residence, or at that which for special reasons the Board of Customs may direct.

NOTE.—In those cases where persons nominated to offices in London are examined at the out-ports, the parties will be required to be examined by the Medical Inspector of the Customs in London, before a final Certificate of Qualification will be granted by the Civil Service Commissioners.

The preliminary examination of persons appointed to offices in London, and not at present examined by the Civil Service Commissioners, to be conducted as follows:—

Persons nominated to be Doorkeepers - -	To be examined by a Clerk in the Secretary's Office.
Persons nominated to be Boatmen or Watchmen -	To be examined by the Inspectors of the River.

The examination at the out-ports for the like situations to be by the Collectors and Comptrollers, the persons nominated being also subjected under the direction of those officers to such further examination as may be advisable by the Landing Surveyor, Inspector of the River, or Tide Surveyor at the port; and in all cases the principal officers are to satisfy themselves, as far as practicable, that the parties are proper persons to be admitted into the service, and to state their own opinion as to the age of the parties when reporting the result of their inquiries.

Instruction.

Upon the receipt of Certificates of Qualification from the Civil Service Commissioners, the candidates will be placed under instruction or on probation as follows, viz. :—

Landing Waiters and Gaugers will be placed under a course of instruction for three months, *without pay*, and then on probation for six months.

Coast Officers, ditto for six weeks, *without pay*, and then on probation for six months.

Clerks, Extra Clerks, Tidewaiters, Weighers, Housekeepers, and Messengers will at once be placed on duty on probation for six months, and if at the expiration of that period they shall be certified to be duly qualified, and shall have performed the duty of their offices during that time, they will be admitted, and take rank and be paid the salary of their situations from the date of their commencing probation. The same rule will be observed as regards rank and pay in the case of Landing Waiters, Gaugers, and Coast Officers, for the period of their probation.

Doorkeepers, Boatmen, and Watchmen will be placed on duty on probation for a month, and will in like manner be allowed the pay of the offices to which they have been nominated.

In cases, however, where persons are found not to be qualified at the expiration of the period of their probation, their nominations will be cancelled, and they will not be entitled to the salary of the office for the period during which they have been on probation; but should their conduct have been in all respects satisfactory, the Board will consider whether any and what portion of the usual pay should be allowed.

With regard to persons already in the service who may be promoted to other offices, the Board will determine, with reference to the period of service—to the office held by the party—and to that to which he is nominated, whether any, and what, further instruction may be required.

When a party shall have obtained a Certificate of Qualification from the officers under whom he has been instructed, he is to be finally examined by the proper officers in London, or the Collector and Controller at the port, as the case may be, and the report of such officers, with the papers showing the instruction and examination which the party shall have undergone, submitted to the Board for their directions.

(FORM A.)

Not to be filled in by the Candidate.

Department to which nominated _____

Branch or Class of Situation _____

Locality of Situation _____

* This Form should be filled up fully and accurately by the Candidate himself.

1. Christian Name and Surname of Candidate (*in full*). Usual Signature.	
2. Address. (*If two, state both.*)	
3. Birthday; age last Birthday, and place of Birth.	
4. Name, Residence, and Profession, &c., of Father.	
5. Mention the School or Schools at which you were educated; the length of your stay in each; and the name of Master of the School last attended. State your age on finally quitting School.	
6. Mention what was taught to you in the last School.	
7. With what branches of Education are you now conversant? (*State whether you are acquainted with History, Geography, Book-keeping by Double Entry, or any Dead or Foreign Language; also how far your knowledge of Arithmetic extends, &c.*)	

8. What has been your occupation since leaving School ? (*If in any professional, mercantile, or other situations, describe them, and state the amount of salary received per annum, and give the names and addresses of the principal persons with whom you may have been thus connected, and the length of time with each.*)	
9. Referees as to Character. (*Mention the names and addresses of two responsible persons, who are well acquainted with you in private life.*)	
10. Medical Referee. (*Give the name and address of the medical practitioner who has generally attended you, or your family.*)	
11. Are you free from pecuniary embarrassments?	
12. Have you been, on any former occasion, examined by the Civil Service Commissioners? If so, state when and for what situation.	

(FORM B.)

STATEMENT respecting proposed to be appointed to the Junior Situation of

QUESTIONS.	ANSWERS.
1. Are you related to the Candidate? If so, what is the relationship?	
2. Are you well acquainted with the Candidate?	
3. From what circumstances does your knowledge of him arise?	
4. How long have you known him?	
5. Is he strictly honest and sober, intelligent and diligent?	
6. Do you believe him to be free from pecuniary embarrassments?	
7. What do you know of his education and acquirements?	
8. Has he ever been in the service of the Government, and, if so, in what situation?	

Questions.	Answers.
9. Are you aware of any circumstance tending to disqualify him for the situation which he now seeks ?	
Signature	
Address	
Date	

I certify that the answers above written and the signature thereto affixed are in the proper handwriting of . . . . . and that the said . . . . . is a person worthy of credit.

(The above certificate to be signed by a Justice of the Peace or recognized Minister of some religious denomination, unless the Referee be himself a Justice or Minister.)

APPENDIX (E.)

A STATEMENT showing the Number of Nominations to Situations in the Customs, and the Number of Candidates examined, rejected, or admitted between the 21st May 1855, and 17th December 1856.

Ports.	Offices.	Number of Nominations.	Total.	Rejected for			Resigned, and other Causes.	Total.	Rejected on account of		Total.
				Over Age.	Under Age.	Misconduct.			Deficient Education.	Physical Inability.	
London	Clerks	176		4	1	2	13	20	60	2	62
	Searchers, &c.	8		—	—	—	—	—	1	—	1
	Gaugers	20		—	1	1	—	2	11	—	11
	Weighers	50		3	—	—	8	11	9	3	12
	Tidewaiters	104		3	1	—	13	17	33	4	37
	Total	358	358	10	3	3	34	50	114	9	123
Liverpool	Clerks	29		2	—	—	2	4	7	—	7
	Searchers	2		—	—	—	—	—	1	—	1
	Weighers	65		2	1	2	2	7	9	2	11
	Tidewaiters	94		4	—	—	10	14	33	—	33
	Total	190	190	8	1	2	14	25	50	2	52
Dublin	Clerks	12		—	—	—	1	1	7	—	7
	Weighers	2		—	—	—	—	—	—	—	—
	Tidewaiters	3		—	—	—	—	—	1	—	1
	P. Coast Officers	1		—	—	—	—	—	—	—	—
	Total	18	18	—	—	—	1	1	8	—	8
Other Ports	Clerks	57		1	—	1	1	3	13	—	13
	Searchers	16		1	—	—	2	3	3	—	3
	Weighers	45		4	—	—	2	6	6	2	8
	Tidewaiters	203		13	6	6	12	37	51	2	53
	Coast Officers	17		—	—	—	—	—	4	—	4
	Total	338	338	19	6	7	17	49	77	4	81
	Gross Total		904	37	10	12	66	125	249	15	264

SUMMARY.

Total Number of Nominations received since 21st May 1855	904
Rejected for being over or under Age, or for Misconduct and other causes, and from Resignations	125
Leaving for Examination by Civil Service Commissioners	779
Of whom, there have been rejected for Deficiency in Education, and on account of Physical Inability	264
Confirmed and remaining to be confirmed	515
Total Rejected, &c.	389
	904

Custom House, London,
January, 1857.

APPENDIX (F.)

Mode of procedure for securing and levying the Customs Duties.

The whole of the sea-borne trade of the Kingdom is more or less subject to the control and jurisdiction of the Customs. This trade may be classed under three heads; viz.—

Imports.
Exports.
Coasting.

Importation.

The officers who are concerned in the custody and supervision of merchandise belong to two departments, termed respectively the "water-guard" and "landing-department;" the former being chiefly employed in keeping charge of the goods while afloat, and the latter in the examination and assessment on shore. The officers of the water-guard are termed "tide-waiters" and "tide-surveyors;" those of the landing department "landing-waiters" and "landing surveyors;" in each case the surveyors being the superiors, and both departments having their respective "inspectors" over all.

When a vessel arrives in any port of the United Kingdom from foreign parts, she is obliged by law to "bring to" at some particular station appointed for the purpose, to be taken in charge by the officers of Customs. The tide-surveyor puts off to her, and inquires on coming alongside whether the crew and passengers, (if any,) are, and have been during the voyage, in good health. If the replies on this head are satisfactory, he boards her with his men, examines her papers, and causes a search, or "Rummage" as it is technically called, to be made, to ascertain that there are no dutiable goods, as spirits or tobacco, concealed about the cabins, boats, or other parts. Having completed the search, he leaves on board a guard of tide-waiters, varying from one to six, according to circumstances. These officers keep constant watch, in turns, day and night, to prevent any goods leaving the vessel until they have received the proper landing or delivery orders. In London, before leaving the vessel, in the case of steamers bringing passengers from abroad, the tide-surveyor examines the baggage, which, if not subject to duty, can be taken away by its owners, immediately on the arrival of the vessel at the wharf to which she runs.

Within four-and-twenty hours after the arrival of the vessel, the master is bound to appear before the collector of Customs, and deliver to him an account of his cargo, enumerating the number and contents of the different packages, setting forth the peculiar marks they respectively bear, and stating the

names of the consignees, all to the best of his knowledge and belief. This document is termed the "*report*," and is attested by the declaration of the master, who is liable to a penalty of 100*l.* if any part of it be false, or if any goods be omitted; in which case the goods are liable to detention until the master shall have accounted for the mistake or omission to the satisfaction of the Commissioners of Customs, and obtained their permission to amend the report.

Before any goods can be taken out of the vessel, the law, assuming that the merchant knows the exact nature of his portion of the importations therein, requires that he shall deliver to the officers of Customs a document setting forth the name of the ship, the master thereof, and the port from whence it sailed, also the name of the importer; it must further specify the distinguishing marks and the description of packages, and describe the goods according to the particular denomination under which they are set forth in the tariff or "table of duties;" and if he desire the immediate delivery of the goods, he must state the weight, measure, number, or value thereof, according to the mode in which such goods are rated for duty, and must then and there pay down the amount of duty due on the goods. This document is called the "entry" or "warrant," and is presented to the collector or some other officer in the "Long Room" (as the collector's department is usually termed). The "entry" is forwarded with as little delay as possible to the landing waiter, who immediately issues an order to the tide-waiter on board to allow the goods specified in the entry to be taken out of the ship, for examination and delivery. If the goods are free of duty, and of such a description as can be examined on the ship's deck or in craft alongside, such, for instance, as brimstone, bars of iron, bags of wool, &c., they may be examined by the tide-surveyor as they come out, and be delivered direct from the ship, provided the merchant has specified the proper quantity in his entry; but, as this information is necessary for statistical purposes, if he cannot give it the goods must be taken to some legal wharf, and there landed, either wholly or in part, so that the officers may be enabled to ascertain the quantity. In the same manner all corn, grain, meal, and flour may, on the duty being paid, be delivered by the tide officers direct from the ship. Other dutiable goods must be landed at some legally approved place, and there undergo a proper examination by the landing officers, who record, in books furnished them for the purpose, the weights, measures, quantities, or number of such goods, and, comparing the same with the entry, deliver them if corresponding therewith. If any goods are found which have not been duly set forth in the entry they are liable to forfeiture; but if the duty short paid on such goods does not exceed 10*s.*, and the officers have no reason to suspect any intention of fraud, they can at once allow the entry to be amended, the duty to be paid, and the goods

delivered. Beyond that amount, application must be made to the Board, who, in their discretion, and according to the circumstances of the case, usually permit the amendment of entry, inflicting a fine whenever culpable negligence or suspicion of fraud may exist. If the duty be payable on goods according to the value thereof, the merchant is bound to declare the value in his entry; and it is the especial duty of the landing surveyor to decide upon such value. If he is satisfied with its correctness, he notifies his approval in writing on the entry; but if, on the contrary, it appears that the value is insufficient, the officers may detain the goods, and the Commissioners may direct that they be taken for the benefit of the Crown, the merchant receiving the value he has set upon his goods, with an additional five per cent. The goods are subsequently sold, and the profit, if any, becomes the property of the Crown.

It sometimes occurs that the merchant is not in possession of sufficient information to enable him to pay the proper duty, before examination. The quantities may be stated in his letters of advice in foreign weights or measures, and as these differ from English weights and measures he may be ignorant of the exact quantity. In such case he calls his entry a "prime," and, after the quantity is ascertained by the landing officers, he may pay the difference by a second or "post" entry: but as there should be no uncertainty where the duty is payable according to number or value, no "post" is allowed in such cases.

It may be, where the goods are merely consigned to a merchant, that he is altogether ignorant of the nature and description of them. The law allows him, upon his making a declaration to that effect, to pass what is termed a "sight" entry, upon which the goods may be landed, and examined by the merchant, in the presence of the Customs officers, and then he is required to make a full and perfect entry of his goods, on the back of that document.

In many cases the merchant does not wish for the immediate delivery of the goods, or may desire to take his chance of markets here or abroad, as may prove most profitable. In such cases the goods may be landed without payment of duty, and, after proper examination, weighing, measuring, &c., to determine the charge, may be deposited under the Crown's locks, in warehouses duly approved by the Commissioners, and for which the proprietors have entered into bond,—the undertaking of which is that the goods shall not be removed without Customs authority, or if by accident any goods be so removed, that the proprietor of the warehouse shall pay the duty thereon immediately on demand by the Crown. Such goods may remain so warehoused for five years, at the expiration of which period they are liable to be sold, if not re-warehoused or cleared.

Among such goods there are many sorts which are sold by Crown's weights, and which, to render them saleable, require to be sorted according to qualities, and lotted in such parcels as may suit the custom of trade. These operations are allowed to be performed in the bonded warehouses, previous to the weighing for duty. Bonded goods may be repacked in the warehouses, or they may even be taken out for the purposes of refreshing, or cleaning, repairing, &c., on special bond being given for their return or payment of the duty, within a specified period. They may also be removed from one warehouse to another, or even from one port to another.

When goods are deposited in bonded warehouses, they are placed in charge of a subordinate officer, termed a "locker," whose duty it is to place the Crown's locks on the warehouse, and to unlock the same when requisite, and to see that the goods are not delivered unless he receives a proper order for their exit from the warehouse. In the docks in London, in order to facilitate business, the dock companies take upon themselves the duties of locker for all goods, except wines, spirits, and tobacco. Goods may be cleared, whenever required, from the bonded warehouses, either for home consumption or exportation. In the former case the merchant must pass an entry, and pay the duty, which, however, in the case of goods liable to natural waste in the warehouses, such as sugar, spirits, &c., is by law only payable on the actual quantity delivered, provided there be no suspicion of fraud in regard to any deficiency. In the latter case he must give a bond that the goods shall be duly exported, and not landed in the United Kingdom. Upon such bond being given, orders are forthwith issued for the delivery of the goods to be exported.

The great facilities existing in this country for the transmission of goods to every part of the world, arising from our large mercantile marine, frequently cause goods to be sent here merely for shipment, there being no opportunity at the foreign port from which the goods are to be exported in the first instance. If such goods are duly reported as being "in transit," they are allowed to be sent at once from the importing to the exporting ship, in charge of a tidewaiter, and then put on board, with a very trivial examination, and without any duty, or charge on the part of the Crown, except the actual expense of the tide-waiter's pay, which, having been incurred solely for the advantage of the individual merchant claiming the indulgence, should be borne by him, and not by the public.

Jewels and other valuable merchandise, coming to this country for immediate exportation, soldered down in tin cases, may be sent through from one port to another, to be shipped without examination at the port of importation, and on such examination only, at the port of removal and shipment, as will satisfy the officers that the goods have not been tampered with.

To prevent unnecessary delay to the ship in which any goods are imported, if the merchant neglect to enter his goods within fourteen days, they may be taken out of the ship by the Customs, and deposited in the Queen's warehouse, for security of duty; or should the vessel have discharged her cargo, except a few articles not entered at an earlier date, the officers may then, to prevent her being delayed, take those goods out, and send them to the Queen's warehouse. Facilities are also granted by local Acts to admit of the rapid discharge of cargoes, now so necessary for the expedition required in consequence of steam communication.

Goods so sent to the Queen's warehouse may remain there for three months; but if the duties be not paid, or the goods cleared within that period, they may then be sold.

When the whole of the cargo is discharged, the tide-surveyor again thoroughly rummages her, and gives the master a certificate of clearance.

Exportation.

The jurisdiction of the Customs over the exportation of goods is intended partly for the security of the revenue and partly for statistical purposes.

Foreign goods upon which the duties have not been paid, but which have been deposited in bonded warehouses, are not allowed to be exported in vessels of less than 50 tons burthen, except to Guernsey or Jersey, in which case 40 tons is the limit, provided the vessel be regularly trading to those islands.

Before any goods can be received on board a vessel, for exportation, the master must go to the Custom House, and enter his ship outwards.

The facilities for exporting foreign goods without paying duty thereon afforded by the warehousing system have removed the necessity of "drawbacks;" that is, repayment by the Crown of the import duty or part thereof, except for a very few articles, such as wine, tobacco, coffee, and rice. The Excise duty upon British goods is also drawn back upon exportation in some few cases.

Tide-waiters are generally boarded on vessels while loading outwards, to take an account of the bonded and drawback goods, which may be entered to be exported in such ships, and also to prevent any goods whatever being taken on board without an official order authorizing their shipment.

In exporting foreign goods from the bonded warehouses the exporter must first give bond for their due exportation, and also produce to the officers a document called a shipping bill, which must contain all the particulars relating to the goods; that is, the marks, numbers, description of the packages; the quantity and nature of the contents thereof; the name of the ship in which and the place from whence they were originally imported; the date of warehousing, and by whom; also the ex-

port marks; the name of the exporter, and of the ship in which and the port to which they are to be exported. An order is then granted to the locker to deliver the goods into the custody of the "searchers," who are the export officers, and who, after such examination as they may deem necessary to ascertain that the goods have not been tampered with in the warehouse, issue an order, called a "pricking note," to the tide-waiters, permiting the shipment, see the goods duly shipped, and certify such shipment on the bills. These bills are required in some instances to be in duplicate, the second copy being put up in a file, and sealed and labelled by the searcher and collector, and delivered to the master, to accompany the ship in her outward voyage.

For the shipment of British goods a "bill" is also required, setting forth the particulars of the shipment, in the terms required for statistical returns; and on receipt of this bill the searchers issue an order for receiving the goods on board, termed a "stamp note." When the cargo is all on board, the master is required to deliver to the searchers a document called the "content," which sets forth the marks and description of all packages containing foreign or drawback goods. This document is compared and checked by the "searchers" with the shipping bills, and if found correct the file of duplicates labelled and signed as before stated is delivered to the master as his clearance or authority for sailing.

Coastwise.

The supervision of the officers of Customs in regard to the coasting trade is merely for preventive purposes, that foreign goods may not be received on board, and brought into the kingdom under the character of British. The law prohibits a vessel carrying coastwise goods, and foreign goods for importation; in other words, mixing the two sorts of voyages or trading. It also requires that the master of a coasting ship should keep a cargo book, containing an account of everything he receives on board, which he is bound to produce to the officers of Customs whenever required. The master is also required, before sailing, to go to the Custom House, and deliver in duplicate an account of his cargo, specifying all goods of foreign produce. One copy is retained, and the other, after being duly signed and dated by the collector, is delivered to the master, as his authority for proceeding on the voyage, and as a pass for the goods. This document is termed a "transire," and should be produced to the officers at the port of destination, before unloading. The master is liable to a penalty of 20*l.* if the transire be false or incorrect, if he refuse, or fail to produce it when required, or if goods be unladen from his vessel contrary to law.

Customs, London,
January 1857.

R. A. Ogilvie,
Landing Surveyor.

APPENDIX (G.)

A STATEMENT showing the Number of Officers of Customs, including the Coast Guard, employed in GREAT BRITAIN and IRELAND in the Years 1797, 1805, 1810, 1815, 1819, 1820, 1827–29, 1832, 1855, and 1856.*

Years.	Officers.*	Salaries. £	s.	d.
1797*	6,004*	338,648	16	8
1805*	7,211*	470,752	6	9
1810*	8,808*	873,814	7	3
1815	10,807	1,048,341	14	6
1819	10,873	1,038,795	15	0
1821†	10,819	1,166,448	14	5½
1827	11,346	964,750	10	6
1828	11,166	958,632	15	5½
1829	11,016	953,611	4	9¾
1832†	9,459	975,059	10	7
1855	11,213	1,010,442	0	0
1856	11,292	1,030,561	0	0

*The accuracy of this return cannot be relied on as to the number of persons employed in 1797, 1805, and 1810, the Customs returns of the port of London for those years having been destroyed by fire in 1814. The amount paid for salaries in the port of London is included in the totals. The number of officers in London in 1815 was 2,043. A considerable part of the *emoluments* of the officers of Customs formerly arose from fees, and the *salaries* were increased in the years 1806, 1807, and 1811.

†Between 1821 and 1832 there had been reductions effected to the extent of 2,834 officers,—287,034*l.* 19*s.* 7¾*d.* salaries; but in the meantime the Coast Guard had been extended to the whole of the United Kingdom, in consequence of the increase of smuggling in those parts where it was not previously placed, and more particularly in Ireland; and by the occupation of the coasts of Kent and Sussex by that force, in lieu of the Coast Blockade, which was under the orders of the Admiralty. The Preventive Coast Guard during this period appears to have been increased 1,288 men,—59,726*l.* 8*s.* 8½*d.* salaries. There had also been an increase of 82 officers in the warehousing, 75 officers in the general business, and 29 in the quarantine departments; total 186 officers,—35,922*l.* 7*s.* 2*d.* salaries.

* The Parliamentary Papers, No. 92, December 1830, No. 214, March 1831, and No. 54, July 1833, are the authorities for the above "Statement" previous to 1855.

Customs, London,
January, 1857.

APPENDIX (H.)

A STATEMENT, showing the Gross Receipt and Net Produce of the Customs Revenue of the United Kingdom in each Year from 1801 to 1855, with the Charges of Collection thereon, and the Rate per Cent. of Collection on the Gross Receipt and Net Produce respectively.

YEARS.	Gross Receipt.*	Net Produce, after deducting drawbacks, bounties, repayments on over-entries, &c.*	Charges of Collection.†	Rate per Cent. of Collection	
				On the Gross Receipt.	On the Net Produce.
	£	£	£	£ s. d.	£ s. d.
1801 -	11,675,325				
1802 -	12,398,058				
1803 -	12,046,375	Not ascertainable for these Years.			
1804 -	12,832,810				
1805 -	13,753,714				
1806 -	14,300,344				
1807 -	15,091,731	12,720,373	1,020,341	6 15 3	8 0 5
1808 -	14,584,004	12,897,798	1,093,748	7 10 0	8 9 7
1809 -	16,941,989	14,714,670	1,230,277	7 5 3	8 7 2
1810 -	16,886,655	14,287,471	1,320,233	7 16 4	9 4 9
1811 -	15,110,158	13,135,674	1,403,163	9 5 9	10 13 8
1812 -	16,030,756	14,351,771	1,462,606	9 2 6	10 3 10
1813 -	16,922,891	14,477,989	1,625,543	9 12 1	11 4 7
1814 -	17,025,253	15,025,691	1,641,117	9 12 9	10 18 5
1815 -	16,623,971	14,330,390	1,689,040	10 3 2	11 15 9
1816 -	14,043,215	11,891,563	1,729,874	12 6 4	14 10 11
1817 -	15,866,673	13,745,987	1,596,159	10 1 2	11 12 3
1818 -	15,946,776	13,628,884	1,696,738	10 12 9	12 9 0
1819 -	14,734,562	12,790,273	1,699,095	10 19 6	13 5 8
1820 -	14,100,521	11,969,390	1,591,743	10 9 10	13 6 0
1821 -	14,789,705	12,654,524	1,594,825	10 0 1	12 12 1
1822 -	14,384,711	12,923,420	1,547,487	10 15 2	11 19 6
1823 -	15,504,869	13,966,154	1,567,779	10 2 3	11 4 6
1824 -	15,491,159	13,554,033	1,462,096	9 8 9	10 15 9
1825 -	20,367,653	18,945,258	1,504,703	7 7 9	7 18 10
1826 -	20,582,925	19,562,973	1,537,408	7 9 4	7 17 2
1827 -	21,009,053	19,939,393	1,490,170	7 1 10	7 9 6
1828 -	20,608,711	19,417,184	1,454,009	7 1 1	7 9 9
1829 -	20,571,837	19,298,326	1,375,575	6 13 9	7 2 6
1830 -	21,084,525	19,527,101	1,295,189	6 2 10	6 12 8
1831 -	19,645,940	18,267,074	1,317,826	6 14 2	7 4 3
1832 -	19,684,574	18,467,881	1,376,365	6 19 10	7 9 1
1833 -	18,575,183	17,809,353	1,386,261	7 9 3	7 15 8
1834 -	21,118,920	20,108,703	1,338,923	6 6 9	6 13 2
1835 -	23,148,899	22,146,018	1,356,725	5 17 2	6 2 6
1836 -	23,959,037	23,045,668	1,311,467	5 9 6	5 13 10
1837 -	22,907,616	22,063,119	1,294,818	5 13 0	5 17 4
1838 -	23,210,881	22,365,340	1,300,807	5 12 1	5 16 4
1839 -	23,508,681	23,184,082	1,290,672	5 9 9	5 11 4
1840 -	23,657,943	23,341,313	1,286,353	5 8 9	5 10 3
1841 -	23,821,486	23,515,375	1,266,549	5 6 4	5 7 9
1842 -	22,771,315	22,523,513	1,254,590	5 10 2	5 11 5
1843 -	22,850,169	22,647,200	1,254,136	5 9 9	5 10 9
1844 -	24,277,477	24,107,348	1,264,996	5 4 2	5 4 11
1845 -	22,007,578	21,706,197	1,279,944	5 16 4	5 18 0
1846 -	22,611,708	22,278,317	1,264,273	5 11 10	5 13 6
1847 -	21,824,010	21,655,662	1,304,173	5 19 6	6 0 5
1848 -	22,785,942	22,593,977	1,312,709	5 15 3	5 16 2
1849 -	22,483,956	22,268,864	1,301,727	5 15 9	5 16 11
1850 -	22,194,142	22,019,784	1,283,805	5 15 8	5 16 7
1851 -	22,373,662	22,197,075	1,290,756	5 15 4	5 16 4
1852 -	22,312,514	22,137,120	1,268,422	5 13 8	5 14 7
1853 -	22,737,284	22,515,913	1,302,721	5 14 7	5 15 9
Year ended 31st March					
1855 -	22,245,118	21,991,675	1,256,135	5 12 11	5 14 3
1856 -	23,481,818	23,213,797	1,315,150	5 12 0	5 13 3

* *Gross receipt and net produce of duties.*—During the earlier years of the term comprehended in this account, the duties on certain articles of imported merchandise—among which were tea, tobacco, wine, spirits, and coffee, were collected in part only by the Customs, a larger or smaller proportion of the same duties being collected by the Excise. In the year 1825, however, the duties on all imported articles, except tea, were placed wholly under the management of the Customs, and in 1834, the duty on tea also became a branch of the Customs revenue exclusively.

† *Charges of collection.*—The sums exhibited in this Statement under the head of "Charges of collection" for the several years, comprehend all expenses which were so classed and shown under that designation (or under the equivalent designation of charges of management) in the public accounts for those years respectively. The principle of classification, however, has not been uniform during the entire period. It may be mentioned, as the most important point of difference between the earlier and the more recent rule, that previously to 1822 the expenses of the warehousing department were included in the "charges of management," whereas since 1822 they have been excluded from the account of "charges of collection." It is apprehended that very great difficulty would attend any endeavour to put this account on the same footing throughout.

Office of the Inspector-General of Imports and Exports,
Custom House, London, January, 1857.

JOHN A. MESSENGER,
Inspector-General.

APPENDIX (I.)

STATEMENT showing the estimated aggregate Reduction of Customs Duties between 1831 and 1853.

YEARS.	Estimated Loss by the Repeal or Reduction of Duties.	Estimated Gain by the Imposition or Augmentation of Duties.
	£	£
1831 -	1,066,596	626,206
1832 -	247,746	22,976
1833 -	346,740	—
1834 -	305,817	17,394
1835 -	31,877	75
1836 -	143,116	797
1837 -	234	—
1838 -	289	—
1839 -	4,950	—
1840 -	- -	1,060,226
1841 -	27,170	—
1842 -	1,498,944	160,822
1843 -	171,521	—
1844 -	286,431	—
1845 -	3,603,561	—
1846 -	735,228	2,000
1847 -	344,886	—
1848 -	585,968	—
1849 -	388,798	—
1850 -	334,151	—
1851 -	801,064	—
1852 -	95,928	—
1853 -	1,499,474	16,383
	12,520,489	1,906,879
Excess in the Amount of Duties repealed or reduced beyond the Amount of Duties imposed or augmented, in the period from 1831 to 1853, both years inclusive - - - - -	£10,613,610	

Office of the Inspector General of Imports and Exports, Custom House, London, January 1857.

JOHN A. MESSENGER, Inspector General.

APPENDIX (K.)

TABLE I.

AN ACCOUNT showing the Amount of the Imports into and the Exports from Year from 1699 to 1778 inclusive; together with the Increase or Decrease in the after the first, during the entire Term; followed by a similar Account of the

YEARS.	Trade of England with Foreign Parts.		YEARS.	Trade of England with Foreign Parts.	
	Imports.	Exports. (British and Foreign Merchandize conjointly.)		Imports.	Exports. (British and Foreign Merchandize conjointly.)
	£	£		£	£
1699 -	5,290,195	5,667,786	1754 -	7,483,006	10,614,000
1700 -	5,736,322	6,208,030	1755 -	8,129,699	9,995,179
1701 -	5,584,215	6,573,722	1756 -	7,033,792	10,608,944
1702 -	3,901,184	4,582,172	1757 -	8,565,847	11,377,713
1703 -	4,202,290	5,904,029	1758 -	7,364,691	11,691,448
1704 -	5,061,354	5,970,993	1759 -	8,090,848	13,016,429
1705 -	3,751,658	5,064,909	1760 -	8,928,622	13,644,571
1706 -	3,847,664	6,052,801	1761 -	8,690,097	13,397,075
1707 -	3,967,633	6,176,557	1762 -	7,980,866	12,221,798
1708 -	4,423,974	6,312,449	1763 -	10,429,229	13,026,676
1709 -	4,234,170	5,661,838	1764 -	9,613,637	14,626,512
1710 -	3,700,495	6,009,785	1765 -	9,910,350	12,806,109
1711 -	4,388,548	5,701,562	1766 -	10,358,944	12,162,224
1712 -	4,163,014	6,593,994	1767 -	10,970,672	11,986,909
1713 -	5,515,152	6,584,777	1768 -	10,652,566	12,871,647
1714 -	5,602,835	7,607,036	1769 -	10,643,453	11,473,493
1715 -	5,251,507	6,502,202	1770 -	11,002,540	12,142,187
1716 -	5,238,584	6,704,740	1771 -	11,441,258	14,629,669
1717 -	5,877,110	7,566,706	1772 -	12,056,146	14,095,626
1718 -	6,343,106	6,027,402	1773 -	10,154,024	12,874,450
1719 -	4,987,369	6,447,257	1774 -	11,899,130	13,810,517
1720 -	5,807,272	6,582,315	1775 -	11,998,306	13,032,757
1721 -	5,435,629	6,830,557	1776 -	10,180,217	11,551,497
1722 -	6,022,003	7,776,698	1777 -	10,338,688	10,721,563
1723 -	6,145,149	6,841,962	1778 -	8,932,556	10,080,398
1724 -	7,026,515	7,132,463			
1725 -	6,760,837	8,007,045			
1726 -	6,345,261	7,123,286			
1727 -	6,491,869	6,839,147		Trade of Great Britain with Foreign Parts.	
1728 -	7,251,152	8,231,454			
1729 -	7,252,973	7,722,726			
1730 -	7,485,863	8,016,283	1779 -	9,888,085	11,893,741
1731 -	6,682,561	7,243,794	1780 -	9,955,845	11,363,574
1732 -	6,793,430	8,256,038	1781 -	11,094,092	9,257,517
1733 -	7,630,708	8,242,884	1782 -	8,215,612	10,422,130
1734 -	6,694,438	7,672,249	1783 -	11,510,331	12,612,844
1735 -	7,742,762	8,559,596	1784 -	13,492,892	13,161,358
1736 -	6,860,790	8,981,884	1785 -	14,267,130	13,656,048
1737 -	6,727,162	9,350,803	1786 -	13,615,108	14,316,951
1738 -	7,057,588	9,498,953	1787 -	15,582,297	14,317,411
1739 -	7,417,449	8,170,003	1788 -	15,842,206	14,817,478
1740 -	6,313,214	7,569,501	1789 -	15,416,317	16,844,909
1741 -	7,531,221	8,871,370	1790 -	16,398,193	17,636,428
1742 -	6,520,050	8,798,542	1791 -	17,190,504	20,010,555
1743 -	6,985,555	10,450,119	1792 -	17,036,625	22,095,330
1744 -	5,972,096	8,487,393	1793 -	16,971,796	17,733,787
1745 -	6,405,624	8,160,866	1794 -	19,538,994	22,632,827
1746 -	5,673,002	9,970,681	1795 -	20,100,184	22,239,793
1747 -	6,575,364	9,026,662	1796 -	20,422,440	25,130,624
1748 -	7,671,920	10,234,778	1797 -	17,900,372	23,881,157
1749 -	7,350,028	11,672,712	1798 -	25,122,203	27,317,087
1750 -	7,159,232	11,382,481	1799 -	24,066,700	29,556,636
1751 -	7,278,951	11,245,005	1800 -	28,257,781	34,381,617
1752 -	7,325,409	10,554,303			
1753 -	8,063,540	11,094,052			

Office of the Inspector General of Imports and Exports,
Custom House, London,
January 1857.

APPENDIX (K.)

Table I.

England (exclusive of the Trade with Ireland), stated in Official Value, in each Annual Average Amount of such Imports and Exports in each decennial Period, Import and Export Trade of Great Britain from 1779 to 1800 inclusive.

			Official Value.		
			Annual Average.	Increase or Decrease in the annual Average of each successive Period.	
				Increase.	Decrease.
			£	£	£
Imports— into England	Period of Ten Years	1699–1708	4,576,649	—	—
	„ „	1709–1718	5,031,452	454,803	—
	„ „	1719–1728	6,227,306	1,195,854	—
	„ „	1729–1738	7,092,827	865,521	—
	„ „	1739–1748	6,706,549	- - -	386,278
	„ „	1749–1758	7,575,419	868,860	—
	„ „	1759–1768	9,562,583	1,987,164	—
	„ „	1769–1778	10,864,632	1,302,049	—
into Great Britain	„ „	1779–1788	12,346,360	1,481,728	—
	„ „	1789–1798	18,609,763	6,263,403	—
	Period of Two Years	1799–1800	26,162,240	7,552,477	—
Exports— from England	Period of Ten Years	1699–1708	5,851,345	—	—
	„ „	1709–1718	6,496,004	644,659	—
	„ „	1719–1728	7,181,218	685,214	—
	„ „	1729–1738	8,354,521	1,173,303	—
	„ „	1739–1748	8,973,991	619,470	—
	„ „	1749–1758	11,023,584	2,049,593	—
	„ „	1759–1768	12,975,995	1,952,411	—
	„ „	1769–1778	12,441,216	- - -	534,779
from Great Britain	„ „	1779–1788	12,581,905	140,689	—
	„ „	1789–1798	21,552,250	8,970,345	—
	Period of Two Years	1799–1800	31,969,126	10,416,876	—

JOHN A. MESSENGER,
Inspector General.

APPENDIX (K.) - - - -

TABLE II. - - - - -

AN ACCOUNT showing the Amount of the Imports into and the Exports from the latter is recorded, in each year from 1801 to 1855 inclusive; together and Exports in each decennial Period (after the first) during the entire

Years.	Official Value.				Real Value.			
	Imports.	Exports.			Imports.	Exports.		
		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandize.	Total Exports.		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£	£	£	£	£
1801	31,786,262	24,927,684	10,437,710	35,365,394	- - -	Records not complete for these years.		
1802	29,826,210	25,632,549	12,776,180	38,408,729	- - -			
1803	26,622,696	20,467,531	8,073,874	28,541,405	- - -			
1804	27,819,532	22,687,309	8,988,654	31,675,963	- - -			
1805	28,561,276	23,376,941	7,687,551	31,064,492	- - -	38,077,144	—	—
1806	26,899,658	25,861,879	7,782,265	33,644,144	- - -	40,874,983	—	—
1807	26,734,425	23,391,214	7,673,726	31,064,940	- - -	37,245,877	—	—
1808	26,795,540	24,611,215	5,837,821	30,449,036	- - -	37,275,102	—	—
1809	31,750,557	33,542,274	12,834,955	46,377,229	- - -	47,371,393	—	—
1810	39,301,612	34,061,901	9,506,856	43,568,757	- - -	48,438,630	—	—
1811	26,510,186	22,681,400	6,222,769	28,904,169	- - -	32,890,712	—	—
1812	26,163,431	29,508,508	9,717,775	39,226,283	- - -	41,716,964	—	—
1813	Records destroyed by fire.			—	—	—	—	—
1814	33,755,264	34,207,253	19,365,981	53,573,234	- - -	45,494,219	—	—
1815	32,987,396	42,880,817	15,748,554	58,629,371	- - -	51,610,480	—	—
1816	27,431,604	35,714,681	13,480,780	49,195,461	- - -	41,653,930	—	—
1817	30,834,299	40,111,157	10,292,684	50,403,841	- - -	41,817,540	—	—
1818	36,885,182	42,702,068	10,859,817	53,561,885	- - -	46,470,863	—	—
1819	30,776,810	33,534,176	9,904,813	43,438,989	- - -	35,211,401	—	—
1820	32,471,766	38,393,768	10,556,112	48,949,880	- - -	36,423,959	—	—
1821	30,837,712	40,832,499	10,629,695	51,462,194	- - -	36,655,302	—	—
1822	30,531,141	44,242,532	9,227,567	53,470,099	- - -	36,966,023	—	—
1823	35,798,433	43,826,607	8,603,905	52,430,512	- - -	35,357,041	—	—
1824	37,468,279	48,730,467	10,204,785	58,935,252	- - -	38,422,404	—	—
1825	44,208,803	47,150,690	9,169,492	56,320,182	- - -	38,870,945	—	—
1826	37,813,890	40,965,736	10,076,287	51,042,023	- - -	31,536,723	—	—
1827	44,908,173	52,221,934	9,830,821	62,052,755	- - -	37,181,335	—	—
1828	45,167,443	52,788,089	9,946,546	62,734,635	- - -	36,812,757	—	—
1829	43,995,286	56,217,962	10,620,165	66,838,127	- - -	35,842,623	—	—
1830	46,300,473	61,152,354	8,548,394	69,700,748	- - -	38,271,597	—	—
1831	49,727,828	60,686,364	10,745,126	71,431,490	- - -	37,164,372	—	—
1832	44,610,546	65,025,278	11,044,870	76,070,148	- - -	36,450,594	—	—
1833	45,944,426	69,987,357	9,833,753	79,821,110	- - -	39,667,348	—	—
1834	49,364,733	73,835,231	11,562,037	85,397,268	- - -	41,649,191	—	—
1835	49,029,334	78,360,059	12,797,724	91,157,783	- - -	47,372,270	—	—
1836	57,296,045	85,220,144	12,391,712	97,611,856	- - -	53,293,979	—	—
1837	54,762,285	72,544,071	13,235,497	85,779,568	- - -	42,089,245	—	—
1838	61,258,013	92,453,967	12,711,512	105,165,479	- - -	50,061,737	—	—
1839	62,048,121	97,394,666	12,795,990	110,190,656	- - -	53,233,580	—	—
1840	67,492,710	102,706,850	13,774,165	116,481,015	- - -	51,406,430	—	—
1841	64,444,268	102,179,514	14,723,373	116,902,887	- - -	51,634,623	—	—
1842	65,253,286	100,255,380	13,586,422	113,841,802	- - -	47,381,023	—	—
1843	70,214,912	117,876,659	13,956,288	131,832,947	- - -	52,279,709	—	—
1844	75,449,374	131,558,477	14,398,177	145,956,654	- - -	58,584,292	—	—
1845	85,297,508	134,598,584	16,279,318	150,877,902	- - -	60,111,082	—	—
1846	75,934,022	132,312,894	16,302,519	148,615,413	- - -	57,786,876	—	—
1847	90,921,866	126,181,029	20,040,979	146,172,008	- - -	58,842,377	—	—
1848	93,547,134	132,619,154	18,376,886	150,996,040	- - -	52,849,445	—	—
1849	105,884,263	164,527,753	25,559,670	190,087,423	- - -	63,596,025	—	—
1850	100,469,067	175,437,098	21,874,212	197,311,310	- - -	71,367,885	—	—
1851	110,484,997	190,658,314	23,729,616	214,387,930	- - -	74,448,722	—	—
1852	109,331,158	196,176,601	23,328,308	219,504,909	- - -	78,076,854	—	—
1853	123,099,313	214,327,452	27,744,772	242,072,224	- - -	98,933,781	—	—
1854	124,338,478	214,071,848	29,820,656	243 892,504	152,531,513	97,184,726	18,648,978	115,833,704
1855	117,402,366	226,920,262	31,504,132	258,424,394	143,660,335	95,688,085	21,012,956	116,701,041

Office of the Inspector General of Imports and Exports,
Custom House London, January 1857.

APPENDIX (K.)

Table II.

the United Kingdom, stated in Official Value, and also in Real Value, so far as with the Increase or Decrease in the Annual Average Amount of such Imports term.

		Official Value.			Real Value.		
		Annual Average.	Increase or Decrease in the Annual Average of each successive Period.		Annual Average.	Increase or Decrease in the Annual Average of each successive Period.	
			Increase.	Decrease.		Increase.	Decrease.
		£	£	£	£	£	£
Imports	Period of 10 years 1801–1810	29,609,776	—	—	—	—	—
	„ „ 1811–1820	30,868,437	1,258,661	—	—	—	—
	„ „ 1821–1830	39,702,963	8,834,526	—	—	—	—
	„ „ 1831–1840	54,153,404	14,450,441	—	—	—	—
	„ „ 1841–1850	82,741,570	28,588,166	—	—	—	—
	Period of 5 years 1851–1855	116,931,262	34,189,692	—	—	—	—
Exports:—							
Produce and Manufactures of the United Kingdom.	Period of 10 years 1801–1810	25,856,050	- -	- -	41,547,196	—	—
	„ „ 1811–1820	35,525,981	9,669,931	- -	41,476,674	- -	70,522
	„ „ 1821–1830	48,812,887	13,286,906	- -	36,591,675	- -	4,884,999
	„ „ 1831–1840	79,821,399	31,008,512	- -	45,236,875	8,645,200	—
	„ „ 1841–1850	131,749,654	51,928,255	- -	57,443,334	12,206,459	—
	Period of 5 years 1851–1855	208,430,895	76,681,241	- -	88,866,433	31,423,099	—
Foreign and Colonial Merchandize.	Period of 10 years 1801–1810	9,159,959	—	—	—	—	—
	„ „ 1811–1820	11,794,365	2,634,406	—	—	—	—
	„ „ 1821–1830	9,685,766	- -	2,108,599	—	—	—
	„ „ 1831–1840	12,089,238	2,403,472	—	—	—	—
	„ „ 1841–1850	17,509,784	5,420,546	—	—	—	—
	Period of 5 years 1851–1855	27,225,497	9,715,713	—	—	—	—
Aggregate of Exports.	Period of 10 years 1801–1810	35,016,009	—	—	—	—	—
	„ „ 1811–1820	47,320,346	12,304,337	—	—	—	—
	„ „ 1821–1830	58,498,653	11,178,307	—	—	—	—
	„ „ 1831–1840	91,910,637	33,411,984	—	—	—	—
	„ „ 1841–1850	149,259,438	57,348,801	—	—	—	—
	Period of 5 years 1851–1855	235,656,392	86,396,954	—	—	—	—

JOHN A. MESSENGER,
Inspector-General.

APPENDIX (L.)

An Account of the Tonnage, distinguishing British from Foreign, and giving the Total of each (both entered Inwards and cleared Outwards) for the Years 1814 to 1855 inclusive, and the aggregate Tonnage for the same Periods.

Years.	Entered Inwards.			Cleared Outwards.			Total of Ships entered Inwards and Outwards.
	British.	Foreign.	Total.	British.	Foreign.	Total.	
	Tonnage.	*Tonnage.*	*Tonnage.*	*Tonnage.*	*Tonnage.*	*Tonnage.*	*Tonnage.*
1814 -	1,846,670	566,516	2,413,186	1,875,855	571,413	2,447,268	4,860,454
1815 -	1,993,150	656,271	2,649,421	2,105,676	671,690	2,777,366	5,426,787
1816 -	1,966,890	317,577	2,284,467	1,987,794	329,942	2,317,736	4,602,203
1817 -	2,240,675	401,792	2,642,467	2,249,206	396,164	2,645,370	5,287,837
1818 -	2,457,779	704,511	3,162,290	2,401,067	671,342	3,072,409	6,234,699
1819 -	2,413,019	478,220	2,891,239	2,263,650	491,405	2,755,055	5,646,294
1820 -	2,270,400	408,401	2,678,801	2,207,663	390,991	2,598,654	5,277,455
1821 -	2,263,813	366,397	2,630,210	2,223,869	351,283	2,575,152	5,205,362
1822 -	1,663,627	469,151	2,132,778	1,539,260	457,542	1,996,802	4,129,580
1823 -	1,740,859	582,996	2,323,855	1,546,976	563,571	2,110,547	4,434,402
1824 -	1,797,089	759,672	2,566,761	1,657,270	746,729	2,403,999	4,970,760
1825 -	2,143,317	959,312	3,102,629	1,793,842	906,066	2,699,908	5,802,537
1826 -	1,950,630	694,116	2,644,746	1,737,425	692,440	2,429,865	5,074,611
1827 -	2,086,898	751,864	2,838,762	1,887,682	767,821	2,655,503	5,494,265
1828 -	2,094,357	634,620	2,728,977	2,006,397	608,118	2,614,515	5,343,492
1829 -	2,184,535	710,303	2,894,838	2,063,179	730,250	2,793,429	5,688,267
1830 -	2,180,042	758,828	2,938,870	2,102,147	758,368	2,860,515	5,799,385
1831 -	2,367,322	874,605	3,241,927	2,300,731	896,051	3,196,782	6,438,709
1832 -	2,185,980	639,979	2,825,959	2,229,269	651,223	2,880,492	5,706,451
1833 -	2,183,814	762,085	2,945,899	2,244,274	758,601	3,002,875	5,948,774
1834 -	2,298,263	833,905	3,132,168	2,296,325	852,827	3,149,152	6,281,320
1835 -	2,442,734	866,990	3,309,724	2,419,941	905,270	3,325,211	6,634,935
1836 -	2,505,473	988,899	3,494,372	2,531,577	1,035,120	3,566,697	7,061,069
1837 -	2,617,166	1,005,940	3,623,106	2,547,227	1,036,738	3,583,965	7,207,071
1838 -	2,785,387	1,211,666	3,997,053	2,876,236	1,222,803	4,099,039	8,096,092
1839 -	3,101,650	1,331,365	4,433,015	3,096,611	1,398,096	4,494,707	8,927,722
1840 -	3,197,501	1,460,294	4,657,795	3,292,984	1,488,888	4,781,872	9,439,667
1841 -	3,361,211	1,291,165	4,652,376	3,429,279	1,336,892	4,766,171	9,418,547
1842 -	3,294,725	1,205,303	4,500,028	3,375,270	1,252,176	4,627,446	9,127,474
1843 -	3,545,346	1,301,950	4,847,296	3,635,833	1,341,433	4,977,266	9,824,562
1844 -	3,647,463	1,402,138	5,049,601	3,852,822	1,444,346	5,297,168	10,346,769
1845 -	4,310,639	1,735,079	6,045,718	4,235,451	1,796,136	6,031,587	12,077,305
1846 -	4,294,733	1,806,282	6,101,015	4,393,415	1,921,156	6,314,571	12,415,586
1847 -	4,942,094	2,253,939	7,196,033	4,770,370	2,312,793	7,083,163	14,279,196
1848 -	4,565,533	1,960,412	6,525,945	4,724,027	2,056,654	6,780,681	13,306,626
1849 -	4,884,210	2,035,690	6,919,900	4,785,428	2,299,060	7,084,488	14,004,388
1850 -	4,700,199	2,400,277	7,100,476	4,742,345	2,662,243	7,404,588	14,505,064
1851 -	4,938,386	2,933,708	7,872,094	4,882,490	3,225,614	8,108,104	15,980,198
1852 -	4,934,863	2,952,584	7,887,447	5,051,106	3,191,596	8,242,702	16,130,149
1853 -	5,055,343	3,887,763	8,943,106	5,212,980	4,234,124	9,447,104	18,390,210
1854 -	5,374,551	3,786,815	9,161,366	5,370,298	4,137,423	9,507,721	18,669,087
1855 -	5,270,792	3,680,447	8,951,239	5,648,940	3,889,291	9,538,231	18,489,470
1856 -	6,390,715	4,162,419	10,553,134	6,555,056	4,480,859	11,035,915	21,589,049

General Register and Record Office of Seamen,
London, February, 1857.

J. H. Brown,
Registrar General.

APPENDIX (M.)

Registered Tonnage of the British Empire,

Table I.

NEW VESSELS BUILT AND REGISTERED.

Year.	United Kingdom and Channel Islands.		British Plantation.		Total in British Empire.		Year ending 5th of January.	United Kingdom.		Channel Islands.		British Plantation.		Total in British Empire.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1801	939	111,589	126	11,004	1,065	122,593	1831	730	75,532	20	1,879	367	32,719	1,117	110,130
1802	930	102,465	351	35,043	1,281	137,508	1832	742	83,852	18	1,855	376	34,290	1,136	119,997
1803	1,138	118,045	264	17,304	1,402	135,349	1833	733	90,180	26	2,735	386	43,397	1,145	136,312
1804	750	81,503	241	14,476	991	95,979	1834	711	89,212	17	2,959	431	52,476	1,159	144,647
1805	743	72,746	258	16,838	1,001	89,584	1835	780	100,367	26	2,343	425	55,817	1,231	158,527
1806	640	60,293	132	8,905	772	69,198	1836	860	116,635	56	5,087	455	63,230	1,371	184,952
1807	653	59,789	117	8,211	770	68,000	1837	679	86,509	30	3,127	441	66,604	1,150	156,240
1808	479	47,892	89	9,248	568	57,140	1838	936	131,171	69	4,751	510	71,306	1,515	207,228
1809					596	61,396	1839	1,089	157,255	58	4,204	606	79,947	1,753	241,406
1810					685	84,891	1840	1,217	181,301	61	5,602	703	109,025	1,981	295,928
1811	Records destroyed by Fire at the Custom House.				870	115,638	1841	1,370	211,289	78	8,775	771	143,288	2,219	363,352
1812					810	96,150	1842	1,111	159,578	81	8,731	668	132,857	1,860	301,166
1813					—	—	1843	914	129,929	57	3,346	558	75,662	1,529	208,937
1814	—	—	—	—	—	—	1844	698	83,097	38	2,276	494	55,904	1,230	141,277
1815	733	86,880	131	11,069	864	97,949	1845	689	94,995	42	1,881	525	69,857	1,256	166,733
1816	949	104,479	234	24,061	1,183	128,540	1846	853	123,230	37	1,689	638	90,696	1,528	215,615
1817	866	85,118	408	32,282	1,274	117,400	1847	809	125,350	32	2,148	745	113,558	1,586	241,056
1818	766	82,108	316	22,321	1,082	104,429	1848	933	145,834	48	4,090	756	155,313	1,737	305,237
1819	761	87,065	298	17,302	1,059	104,367	1849	847	122,552	31	3,388	655	101,988	1,533	227,928
1820	797	90,472	328	21,701	1,125	112,173	1850	730	117,953	41	3,313	691	123,864	1,462	245,130
1821	635	68,142	248	16,440	883	84,582	1851	689	133,695	36	3,835	714	124,953	1,439	262,483
1822	597	59,482	275	15,365	872	74,847	1852	672	149,637	30	2,926	680	141,116	1,382	293,679
1823	571	51,533	209	15,611	780	67,144	1853	712	167,491	30	2,933	677	138,880	1,419	309,304
1824	604	63,788	243	22,240	847	86,028	1854	798	203,171	32	4,067	723	152,550	1,553	359,788
1825	837	93,219	342	50,522	1,179	143,741	1855	802	196,942	28	4,761	752	188,272	1,582	389,975
1826	1,003	124,029	536	80,895	1,539	204,924	1856	1,098	323,200	28	3,894	744	164,968	1,870	492,062
1827	1,139	119,086	580	88,002	1,719	207,088									
1828	911	95,038	529	68,908	1,440	163,946									
1829	857	90,069	464	50,844	1,321	140,913									
1830	734	77,635	416	39,237	1,150	116,872									

The Navigation Laws were repealed on 1st January 1850. The present Registry Act came into operation 1st May 1855.

Bench Office, January, 1857.

W. WYBROW, Collector.

APPENDIX (M.)

Registered Tonnage of the British Empire.

Table II.

AGGREGATE NUMBER OF REGISTERED VESSELS EXISTING ON THE REGISTRY.

Year ending 31st December.	United Kingdom and Channel Islands.		British Plantation.		Total in British Empire.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Men.
1801	16,426	1,786,325	3285	251,928	19,711	2,038,253	149,766
1802	17,207	1,901,162	3361	226,893	20,568	2,128,055	154,530
1803	18,068	1,986,076	2825	181,787	20,893	2,167,863	153,828
1804	18,870	2,077,061	2904	191,509	21,774	2,268,570	153,774
1805	19,027	2,092,489	3024	190,953	22,051	2,283,442	157,712
1806	19,315	2,079,914	2867	183,800	22,182	2,263,714	156,031
1807	19,380	2,097,327	2910	184,294	22,290	2,281,621	157,875
1808	19,580	2,130,396	3066	194,423	22,646	2,324,819	157,105
1809	19,882	2,167,221	3188	201,247	23,070	2,368,468	160,598
1810	20,253	2,210,661	3450	215,383	23,703	2,426,044	164,195
1811	20,478	2,247,332	3628	227,442	24,106	2,474,774	162,547
1812	20,637	2,262,731	3470	216,068	24,107	2,478,799	165,030
1813	20,951	2,348,893	2689	165,591	23,640	2,514,484	165,537
1814	21,550	2,414,170	2868	202,795	24,418	2,616,965	172,786
1815	21,869	2,477,831	2991	203,445	24,860	2,681,276	177,309
1816	22,089	2,504,297	3775	279,643	25,864	2,783,940	178,820
1817	21,775	2,421,354	3571	263,632	25,346	2,684,986	171,013
1818	22,024	2,452,608	3483	221,860	25,507	2,674,468	173,609
1819	21,997	2,451,597	3485	214,799	25,482	2,666,396	174,318
1820	21,969	2,439,029	3405	209,564	25,374	2,648,593	174,514
1821	21,652	2,355,853	3384	204,350	25,036	2,560,203	169,179
1822	21,238	2,315,403	3404	203,641	24,642	2,519,044	166,333
1823	21,042	2,302,867	3500	203,893	24,542	2,506,760	165,474
1824	21,280	2,348,314	3496	211,273	24,776	2,559,587	168,637
1825	20,701	2,328,807	3579	224,875	24,280	2,553,682	166,183
1826	20,968	2,411,461	3657	224,183	24,625	2,635,644	167,636
1827	19,524	2,181,138	3675	279,362	23,199	2,460,500	151,415
1828	19,646	2,193,300	4449	324,891	24,095	2,518,191	155,576
1829	19,110	2,199,959	4343	317,041	23,453	2,517,000	154,808
1830	19,174	2,201,592	4547	330,227	23,721	2,531,819	154,812

Year ending 31st December.	United Kingdom.		Channel Islands.		British Plantation.		Total in British Empire.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Men.
1831	18,942	2,190,457	508	33,899	4,792	357,608	24,242	2,581,964	158,422
1832	19,143	2,225,980	521	35,880	4,771	356,208	24,435	2,618,068	161,634
1833	19,158	2,233,855	531	37,446	4,696	363,276	24,385	2,634,577	164,000
1834	19,447	2,274,702	528	37,653	5,080	403,745	25,055	2,716,100	168,061
1835	19,737	2,320,667	563	39,636	5,211	423,458	25,511	2,783,761	171,020
1836	19,823	2,312,846	565	36,903	5,432	442,897	25,820	2,792,646	170,637
1837	19,936	2,296,227	600	37,294	5,501	457,497	26,037	2,791,018	173,506
1838	20,300	2,383,484	612	37,275	5,697	469,842	26,609	2,890,601	178,583
1839	21,037	2,531,005	633	39,630	6,075	497,798	27,745	3,068,433	191,283
1840	21,983	2,724,107	671	44,155	6,308	543,276	28,962	3,311,538	201,340
1841	22,747	2,886,626	714	48,773	6,591	577,081	30,052	3,512,480	210,198
1842	23,207	2,990,849	747	50,571	6,861	578,430	30,815	3,619,850	214,609
1843	23,152	2,957,437	746	50,144	7,085	580,806	30,983	3,588,387	213,977
1844	23,253	2,994,166	763	50,226	7,304	592,839	31,320	3,637,231	216,350
1845	23,621	3,073,537	767	49,643	7,429	590,881	31,817	3,714,061	224,900
1846	24,002	3,148,323	769	51,462	7,728	617,327	32,499	3,817,112	229,276
1847	24,409	3,254,353	791	53,568	7,788	644,603	32,988	3,952,524	232,890
1848	24,832	3,344,764	806	56,045	8,034	651,351	33,672	4,052,160	236,069
1849	25,071	3,427,140	831	58,818	8,188	658,157	34,090	4,144,115	237,971
1850	25,138	3,504,944	846	60,189	8,304	667,829	34,288	4,232,962	239,283
1851	25,194	3,601,729	849	60,615	8,201	669,741	34,244	4 332,085	240,928
1852	25,228	3,698,004	858	61,274	8,316	665,114	34,402	4,424,392	243,512
1853	25,748	3,969,158	860	61,046	8,701	734,218	35,309	4,764,422	253,896
1854	25,986	4.184,685	873	64,065	9,101	794,520	35,960	5,043,270	266,491
1855	25,115	4,286,908	833	62,426	9,744	901,219	35,692	5,250,553	261,194

Bench Office, January 1857.

W. WYBROW, Collector.

APPENDIX (N.)

An Account showing the Number of Seizures made in the United Kingdom in each of the last Ten Years, viz., from 1846 to 1856 inclusive.

—	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.
England - -	2,459	2,861	2,786	2,501	2,626	2,221	1,738	1,552	1,689	1,587	1,987
Scotland - -	310	433	354	292	276	199	179	269	191	146	232
Ireland - -	246	348	204	249	178	176	176	87	43	36	80
Total -	3,015	3,642	3,344	3,042	3,080	2,596	2,093	1,908	1,923	1,769	2,299

H. W. Dobell,
Assistant Controller General.

Office of Controller General, Custom House, London,
January 1857.

APPENDIX (O.)

A STATEMENT illustrative of the operation of the additional duties of Customs imposed to defray the expenses of the late War.

	Quantities entered for Home Consumption in the United Kingdom.	Gross amount of Customs Duty received thereon.	Actual increase or diminution of receipt in each year in which additional rates of duty were levied towards defraying the expenses of the War, as compared with the receipt in the year prior to that in which the increase of duty commenced.		Computed Amount of Gain or Loss arising from				Rates of Duty.
					Variations in the Consumption.		Alterations in the rates of duty.		
			Increase.	Decrease.	Gain.	Loss.	Gain.	Loss.	
	Years.	Lbs.	£	£	£	£	£	£	(Raw Coffee.) s. d.
	1854	37,471,014	468,392	- - -	- - -	- - -	- - -	- - -	- - - 0 3 per lb.
Coffee - - -	1855	35,876,116	547,887	79,495	- - -	- - -	19,936	99,431	From 21 April 0 4 „
	1856	35,139,731	586,764	118,372	- - -	- - -	29,141	147,513	- - - 0 4 „
		Cwts.							Average rate per cwt. paid on sugar of all sorts :— s. d.
	1853	7,805,401	4,277,152	- - -	- - -	- - -	- - -	- - -	11 0 per cwt. For the rates
Sugar and Melasses -	1854	8,714,488	4,981,914	704,762	- - -	460,069	- - -	244,693	11 5 „ charged on the
(3 cwt. of Melasses =	1855	7,992,850	5,382,588	1,105,436	- - -	97,020	- - -	1,008,416	13 6 „ several sorts,
1 cwt. of Sugar).	1856	7,813,629	5,655,631	1,378,479	- - -	1,932	- - -	1,376,547	14 6 „ see page 117.
		Lbs.							s. d.
	1854	61,970,341	4,781,899	- - -	- - -	- - -	- - -	- - -	To 5 April - 1 10 per lb.
									From 5 April 1 6 „
Tea - - -	1855	63,453,950	5,312,197	530,298	- - -	92,726	- - -	437,572	From 21 April 1 9 „
	1856	63,295,727	5,538,241	756,342	- - -	66,269	- - -	690,073	- - - 1 9 „
Spirits, Colonial (Rum):		Proof Galls.							
	1853	169,261	40,089	- - -	- - -	- - -	- - -	- - -	- - - 5 0 per gallon.
„ imported into	1854	148,544	43,730	3,641	- - -	- - -	5,179	8,820	From 8 May 6 0 „
Scotland -									From 26 May 6 4 „
	1855	114,643	42,814	2,725	- - -	- - -	13,654	16,379	From 21 April 8 2 „
	1856	144,923	59,178	19,089	- - -	- - -	6,084	25,173	- - - 8 2 „
		Proof Galls.							
	1853	161,265	27,890	- - -	- - -	- - -	- - -	- - -	- - - 3 8 per gallon.
„ imported into	1854	118,786	24,350	- - -	3,540	- - -	7,788	4,248	From 8 May - 4 4 „
Ireland -	1855	90,463	25,066	- - -	2,824	- - -	12,980	10,156	From 21 April 6 4 „
	1856	100,323	31,775	3,885	- - -	- - -	11,173	15,058	- - - 6 4 „

SUMMARY.

Computed Balance of Gain to the Customs Revenue arising on the preceding branches of receipt

	£		£		£
from augmented consumption {	in 1854 - 447,102	from the imposition of the additional rates of duty {	in 1854 - 257,761	from both causes, conjointly {	in 1854 - 704,863
	1855 - 143,176		1855 - 1,571,954		1855 - 1,715,130
	1856 - 21,803		1856 - 2,254,364		1856 - 2,276,167

Rates of Duty on Sugar and Melasses, per cwt.

	Sugar unrefined.									Sugar, refined, and Sugar Candy.			Melasses.		
	Of any British Possession into which the importation of Foreign Sugar is prohibited.		Of other British Possessions.			Foreign Sugar.				Of any British Possession into which the importation of Foreign Sugar is prohibited.	Of other British Possessions.	Foreign.	Of any British Possession into which the importation of Foreign Sugar is prohibited.	Of other British Possessions.	Foreign.
	Equal to white clayed.	Not equal to white clayed.	Equal to white clayed.	Equal to brown clayed, but not equal to white clayed.	Not equal to brown clayed.	Equal to white clayed.	Equal to brown clayed, but not equal to white clayed.	Not equal to brown clayed.							
	s. *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*		*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
1853 To 5 July	11 8	10 0	13 5	12 5	11 6	15 2	14 6	13 0		13 4	16 0	19 4	3 9	4 4	4 10
1853 From 5 July	11 8	10 0	12 10	11 10	11 0	14 0	13 0	12 0		13 4	15 4	17 4	3 9	4 2	4 6
1853 From 9 May	13 5	11 6	14 9 1/10	13 7 3/10	12 7 8/10	16 1 5/10	14 11 4/10	13 9 6/10		15 4	17 7 6/10	18 11 9/10	4 3 7/10	4 9 1/2	5 2 1/10

	On all sorts, of whatever growth, and whencesoever imported.				On all sorts, of whatever growth, and whencesoever imported.	On all sorts, of whatever growth, and whencesoever imported.
	Equal to white clayed.	Not equal to white clayed.	Not equal to brown clayed.			
	s. *d.*	*s.* *d.*	*s.* *d.*		*s.* *d.*	*s.* *d.*
1854 From 5 July	14 0	12 0	11 0		From 5 July 17 4 From 2 August 16 0	4 3
1855 From 21 April	17 6	15 0	13 9		20 0	5 4
1856	17 6	15 0	13 9		20 0	5 4

Average price of Sugar, exclusive of the Customs Duty.

	Average price per cwt. of Muscovado Sugar, from the London Gazette.			Average price per cwt. of Havannah Sugar (ordinary yellow), from the London Mercantile Prices Current.
	British West Indies.	Mauritius.	British East Indies.	
	s. *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
1853	24 6	24 8	26 10	24 5
1854	22 8	21 8	24 2	23 9
1855	25 1	24 3	28 0	26 7
1856	30 0	29 3	31 5	31 6

Office of the Inspector General of Imports and Exports,
Custom House, London, January 26, 1857.

JOHN A. MESSENGER.

APPENDIX (P.)

Memorandum relating to the Statistical Returns issued by this Department.

The superintendent control of the Customs over the external commerce of the country, though exercised mainly for the fiscal benefit of the State, is attended with this ulterior advantage, that it affords facilities, not otherwise to be obtained, for the ascertainment of those particulars which it it is necessary to record in order to satisfy the reasonable inquiries of the legislature and the public regarding the specific character of that commerce and its varying movements.

Early notices of English commerce.

It does not appear, however, that in earlier times, down to the close of the seventeenth century, the opportunities possessed by the Customs for the collection of an authentic body of commercial statistics were properly appreciated, or in any systematic manner turned to account. Scattered notices of the nature and amount of our trade at different epochs may indeed be found interwoven with the narrative of historians, but the authority on which such statements rest is usually obscure, and where they affect precision we are compelled on general grounds to entertain them with distrust. On the one hand, we have reason to believe that the most zealous officers of the revenue in those days, possessed with the feeling that the sum and substance of their duty consisted in enforcing every claim of the King's Exchequer, would pay slight regard to statistics, and expend little pains in collecting them. On the other hand, we may conjecture that the merchant, often forced to submit to exactions which the law discountenanced, often successful in evading those which it authorized, and traditionally instructed to regard secrecy as a safeguard against competition, was always disposed to withdraw his transactions as much as possible from any attempted scrutiny. As to the money value which we find attached to the imports or exports of the country in any of the historical notices here spoken of, we may safely conclude (in the case of the imports especially) that it was derived from the assessment which regulated the imposition of poundage; an assessment which, though conventionally representing the marketable worth of the various descriptions of merchandise subject to a uniform per-centage, was arbitrary in effect, and admitted of adjustments by which the assumed prices of particular commodities were either raised or lowered so as to aggravate or to lighten the pressure of the tax. Artifices of this kind were not inconsistent with the spirit of an age imperfectly civilized, and ignorant of the true principles of commercial policy.

In the course of the seventeenth century more correct views began to be entertained of the real interests of the country, and

of the use to be derived from commercial statistics. One evidence of this change of feeling is afforded by the institution of the Board of Trade in 1670; another is to be found in the establishment of the office of Inspector-General of Imports and Exports in 1697.

Establishment of the office of Inspector-General of Imports and Exports.

The system on which this office commenced its operations, if not originally devised, was at least improved by Dr. Davenant, the well-known writer on political economy, to whom the charge of the office itself was committed shortly after its erection.

By that system, provision was made that an account should be kept of the trade carried on by England with each foreign country and each of the British settlements and possessions abroad, showing the goods imported and exported, methodically enumerated and classified; their quantities, by weight, tale, or measure; and their equivalent in money, computed at certain official rates of valuation then first assigned.

General scope of the Inspector-General's records when first instituted.

The weak point of this scheme was the fixed character of the official rates of valuation, by which the amounts of the imports and exports were henceforward estimated. Those rates, it is reasonable to presume, corresponded as nearly as might be with the actual prices of the several commodities at the time when they were established. The general results obtained by their use would, therefore, for some years, approach pretty closely to the truth; but the difference between the computed "official" value and the unascertained real value, whose place it supplied, was always growing wider, and as commerce and manufactures enlarged the sphere of their activity, the divergence became rapid. Had it affected all branches of commerce alike, the mischief would have been less serious; for although the absolute amounts of the imports and of the exports would both have been falsified, the proportion between them might still have been correctly shown, and the progress or decline of the trade carried on with particular countries might also have been indicated with tolerable exactness; but this was by no means the case. There were various causes at work to set the official value and the real value at variance; and those causes operated on different articles with a different measure of force and in different directions. The prices of agricultural produce increased with the increase of population and the influx of the precious metals. The prices of manufactured goods declined as the use of machinery was extended and the supply of the raw materials from abroad grew more abundant. The spices of the East were cheapened in proportion as the improvement of navigation diminished the cost and risk of their transport to Europe. The timber of the Baltic rose in value as the home supply became scanty, and buildings of every kind were multiplied. By these and by similar causes all traces of the original agreement between the official and the real value

"Official value."

Its defects.

It soon ceased to bear any assignable relation to actual value.

were nearly effaced, and the habit of regarding the former as identical with the latter was at length very generally abandoned.

istakenly garded as the presentative quantity.

But another notion had by degrees gained ground, that the official value, however unsuitably designated, being at least a fair representative of *quantity*, its fluctuations would furnish a true index of the forward or retrograde movements of our trade, and a just criterion of its comparative extent at different periods, irrespectively of the rise or fall of prices. The notion was utterly fallacious, however; and it is a matter of surprise that a fallacy so easily detected should so long have maintained its hold of the public mind.

The truth is, that the official value was *not* a fair representative of quantity, except in those cases in which the quantity itself might have been exhibited with equal facility, and in which, therefore, the employment of the substitute was at best superfluous. Being deduced from the quantity by a direct arithmetical process, it represented it faithfully when any article was taken singly, and not less faithfully, of course, when several articles were taken collectively, provided they were all entered under some uniform denomination of weight or measure, and all valued at the same rate; but, beyond these limits, its relation to quantity became confused, incapable of being appreciated, and therefore practically null.

le service ndered by e "official lue."

Still it might be said that the official value was in one sense of indispensable use, although even that use was deceptive. In the absence of any record of the real value of the imports or exports, it furnished the means of collecting into one sum a multitude of articles dissimilar in kind, and variously registered, by the hundredweight, the gallon, the dozen, and the yard, which otherwise it would have been impossible to reduce into a total; thus it filled up blanks and gave the accounts of the national commerce a semblance of completeness. It supplied an answer, though a delusive one, to questions such as these: "What is the annual balance of our trade?" "What proportion do our present importations from France bear to those of a period twenty or fifty years distant?" Chimera as it was, the mere distorted shadow of a substance whose true proportions were concealed from view, it was invested with the functions of the reality whose place it was permitted to usurp.

ıe "declared lue" of itish goods ported. origin.

The first partial improvement in this state of things took place in 1798, when, to assist in defraying the expenses of the war, the "convoy duty" was imposed on the exports of British produce and manufactures. This being rated *ad valorem*, it was provided, by the act of Parliament under which it was levied, that the shippers of such merchandise should in every case make a declaration of its actual value, and that a false declaration should render the party liable to a penalty. Thus was the foundation laid of an authentic record of the real value of one great branch of our commerce.

The utility of the enactment as supplying this desideratum in statistical knowledge was soon perceived, and some years later, after certain branches of manufacture had already been exempted from the operation of the export duty, it was deemed expedient to pass a special Act (the "Free Goods Act," 53 Geo. 3. c. 98,) providing that in all cases to which the like exemption might be extended the shippers should still be held liable to furnish the declaration of value as formerly.

How obtained in the case of goods exempt from export duty, formerly,

The last remnant of the ad valorem export duty was swept away in 1842; but the declaration of value continues to be required on the exportation of all goods of the produce or manufacture of the United Kingdom, and it constitutes the only source of the information we possess on that point.

and now.

It might have been expected that the establishment of a record of the real value of British exports would soon be followed by the institution of some correspondent registry of the real value of imports. But many years were allowed to pass before any steps were taken to accomplish this object. At various times, indeed from the year 1827 downwards, representations from the office of the Inspector-General of Imports and Exports had brought the inconveniences of the existing one-sided arrangement under the view of the Government, and pointed out means by which they might be removed. But none of these representations attracted more than a transient notice from the authorities to whom they were addressed, until at length, in the year 1848, (shortly after the appointment of Sir Thomas Fremantle to the chairmanship,) an opportunity was afforded of presenting the subject to the consideration of the Board of Customs. The Board recognized its importance, and affixing the stamp of its approval to a plan sketched in outline by the Inspector-General, submitted that plan for the establishment of a record of the real value of imports to the sanction of the Treasury. Even then, however, the object was not immediately achieved. While other measures of improvement affecting the statistical registry were prosecuted to completion, the proposal regarding the real value, though at first entertained with favour, was suffered to fall into abeyance. That the subject was afterwards revived, that the general feasibility of the scheme was distinctly apprehended, and that fitting means were employed to carry it into effect, must be attributed to the perspicacity and decision of Mr. Wilson, the present Secretary of the Treasury. Viewing the matter as one in which the credit and the intrinsic utility of an important section of the public accounts were deeply concerned, Mr. Wilson placed it in that light before the Lords of the Treasury. The speedy result of this intervention was the Treasury Minute of 6th October 1854, by which the defects of the official value, and the expediency of instituting a record of real value, as well for the imports as for the re-exportations of foreign merchandise, were clearly set forth, the arrangements necessary for

The establishment of a registry of the real value of imports recommended by the Board of Customs in 1848,

and sanctioned by the Treasury in 1854.

calling such a record into existence fully marked out, and instructions given to the Board of Customs to carry those arrangements into practice.

The scheme thus sanctioned was accordingly brought into operation with as little delay as possible, and, after the experience of two years of its working, it may be affirmed with confidence that the end proposed has been fully accomplished, the value of the imports and of the exports of foreign and colonial merchandise having been ascertained for the years 1854 and 1855, and being now in the course of ascertainment for the year 1856, with a degree of exactness not inferior, it is believed, to that which has been attained in the analogous records of any other country, and at least equal to all that can fairly be ascribed to our own record of declared value for the exports of British produce.

It may be proper here briefly to explain how the valuation is effected. It is based mainly upon returns of the *average prices* of the articles belonging to each class of imported merchandise, which are obtained by the Inspector-General monthly (or in some cases at longer intervals), either directly from some of the leading brokers or merchants in the various branches of trade, who furnish the information from a desire to assist an undertaking which they believe to be serviceable to the public, or else through the agency of two gentlemen specially qualified for the task, who have been appointed by the Treasury to collect such prices in London and Liverpool respectively, The returns thus procured from different quarters are carefully examined; their deficiencies are supplied, when other means fail, by a reference to the most trustworthy of the prices current and market reports printed for general circulation; they are compared with each other, so far as they are susceptible of such comparison; where they differ the cause of the difference is investigated; and when this process has been gone through for each successive month, mean averages are struck for each article which are applicable to the importations of the entire year.* These resulting averages, it is important to observe, are not always *single;* in very many instances the diversity of species or quality, and the consequent disparity of price attaching to the similar products of various soils and climates, render it necessary to apply different rates to the importations from different countries. Were this consideration neglected, and only one average rate established for each article, the aggregate value of the imports from all parts might indeed be correctly presented; but the proportionate

* The service above described is performed by a separate branch of the office of the Inspector General, consisting of one senior and four other clerks, under the general supervision of the principal. In France the like service is executed by a Commission ("Commission permanente pour la fixation des valeurs de douanes"), divided into several sections, each of which has its president, secretary, &c. And yet there is reason to think that the English is not less exact than the French estimate.

value of the importations from each country severally must be falsified to a serious extent.

Utility of the record of "real value" seen in the Annual Statement of imports published by the Board of Trade

The advantages accruing from the institution of the registry of real value may best, perhaps, be understood by a reference to the "Annual Statement of Trade and Navigation," recently published by the Board of Trade for the year 1855. A slight examination of that comprehensive body of statistical tables will suffice to show how much its symmetry is improved and its utility enhanced by the exhibition of the actual value in addition to the quantities of the goods imported and of those re-exported. Deprived of that feature, it must have stood at manifest disadvantage when compared with the statistical reports of commerce published annually in other countries. In its present form it may be regarded as no unworthy exposition of the unrivalled commerce of Great Britain.

General improvement effected recently in the annual returns of commerce.

Further improvements to be effected both in the annual and the monthly returns.

The mention of the "Annual Statement of Trade and Navigation" affords an opportunity of saying a few words in conclusion regarding the general extension which has been given to the annual returns of trade within the last few years, and the still further extension and improvement which there are hopes of effecting as well in those returns as in the abstract accounts of imports and exports published monthly. It may be necessary to observe, that both the annual and the monthly statements here spoken of are presented to Parliament and issued to the public by the Board of Trade, and that the changes they have already undergone in character and form have taken place under the authority and specific direction of that department, whose guidance must still be followed in any alterations introduced for their further improvement. It is at the same time proper to state that the accounts of imports and exports, whether monthly or annual, are wholly prepared in the office of the Inspector-General, the weight of whose duties has been greatly increased by their extended development. The action of the Board of Customs, therefore, with the consent of the Treasury, has been needed at every step of these successive changes, and will continue to be needed in the promotion of the general design.

How these returns are prepared.

The "Annual Statement of Trade for 1855" shows the improvement already accomplished.

The "Annual Statement of Trade and Navigation for 1855," has already been referred to as exemplifying the advantages accruing from the institution of the record of the real value of imports. The same statement, contrasted with the "Tables of the Commerce of the United Kingdom for the Year 1852," will show how much, in other respects also, the information annually supplied to Parliament and the public regarding the commerce of the country has within the last three years been amplified in its scope, and how much it has gained in the more distinct method of its presentation. The body of accounts furnished for 1852 was far from scanty; and in its component parts, viewed singly, there was a satisfactory degree of clearness;

but neither in comprehensiveness of plan, in copiousness of detail, nor in lucid arrangement, will it bear a comparison with the statement for 1855. The latter may justly be described as a full and methodized epitome of the registers of imports and exports kept in the office of the Inspector-General, from which office the statement itself is delivered in substance and in form (except in the reproduction of matter already furnished for prior years) almost precisely the same as it afterwards issues from the Board of Trade.

For further improvement in the plan of the "Annual Statement" there appears to be little room; but, in reference to the time of its production, it has been urged on the part of the Board of Trade that the interval of ten months or more after the close of the year, which has heretofore of necessity been occupied in compiling it, ought, if possible, to be abridged, so that it might be forthcoming before the prorogation of Parliament. This acceleration of a statement embodying so vast a mass of matter was not to be effected without difficulty; but the obstacles to its accomplishment will, it is believed, be overcome by an arrangement suggested by the Inspector-General, which has received the concurrent approbation of the Board of Trade and the Board of Customs, and now awaits only the final sanction of the Treasury.

'he production f the "Annual tatement" to e accelerated.

y what ieans.

The arrangement here referred to provides that the entire contents of the primary registers of imports and exports, transferred from the original entries of the merchants, shall be systematically abstracted monthly, instead of annually, as heretofore. This involves a considerable addition to the labour of the Inspector-General's office, and some consequent augmentation of his establishment; but the beneficial effect of the measure will be found, not only in expediting the preparation of the Annual Statement, but also in facilitating the production of any special returns, embracing the combined specification of articles and countries, that may be required by Parliament or the Government throughout the year. The latter advantage will begin to be realized during the coming session; the former cannot be felt until next year, when the "Annual Statement" for 1857 may, it is hoped, be produced while Parliament is still sitting.

y the same rrangement ie production f returns equired by arliament will e greatly cilitated.

Separate accounts of the import and export trade of each of our principal ports will then also, for the first time, be appended to the general accounts of the trade of the kingdom.

.ccounts of ie trade of orts.

An account of the stocks of goods in the bonded warehouses at the commencement of the present year is already in preparation, and may be annexed, it is hoped, to the Annual Statement for 1856.

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It only remains to mention the alterations which are about to take place in the plan of the *monthly* accounts of imports and exports published by the Board of Trade. The opportunity of effecting these alterations was offered by the discontinuance

nprovement the plan of ie monthly turns pub ished by the oard of Trade.

of a registry of colonial commerce, heretofore prepared by the Inspector-General from returns furnished quarterly by the officers at the colonial ports. A substitute for this registry having been found in the annual reports of commerce prepared in the colonies themselves for the information of the local legislatures, the Board of Trade intimated a wish that the force thus left free for other service in the office of the Inspector-General should be applied, if practicable, to the acceleration of the monthly as well as the annual accounts of the trade of the United Kingdom. The Board of Customs, however, concurred in the opinion expressed by the Inspector-General, that the utility of the monthly accounts, in the estimation of the mercantile community, would be better promoted by enlarging and improving their plan, than by expediting, perhaps by two or three days, the date of their publication. The same opinion having at once been cordially adopted by the Board of Trade, the alteration in the plan of the accounts has been finally determined upon, and the returns for the now expiring month of January 1857 will consequently appear at the usual time in a new and extended shape. The change consists partly in the adoption of an amended list of articles, both in the import and the export sections of the accounts, but chiefly in the exhibition of the *countries* from which the imports have arrived, and to which the exports have been addressed.

There is reason to expect that the superiority of the new formslover those which they have superseded will be recognized by all who habitually resort to these accounts for practical information.

31st January 1857. JOHN A. MESSENGER.

APPENDIX (Q.)

GENERAL SUMMARY showing the Amount of REVENUE collected by the Customs in LONDON, LIVERPOOL, and the OUTPORTS of ENGLAND, SCOTLAND, and IRELAND respectively in the Years ended 31st December 1855 and 1856, specifying the net Increase; and a General Statement showing the gross Number of Officers on the Establishment; the gross Amount of their Salaries and Day Pay; and the Total Expense incurred for Extra and Glut Aid in the same Years.

PORTS.	REVENUE.			ESTABLISHMENT.								CHARGE FOR EXTRA AID.			
	Amount of Revenue.		Net Increase.	Number of Officers.		Increase.	Decrease.	Salaries and Day Pay.		Increase.	Decrease.	Glut and Extra Aid.		Increase.	Decrease.
	1855.	1856.		1855.	1856.			1855.	1856.			1855.	1856.		
	£	£	£					£	£	£	£	£	£	£	£
LONDON	11,525,124	12,287,519	762,395	2,127	2,167	40	- -	303,689	308,845	5,156	- -	12,510	13,255	745	- -
LIVERPOOL	3,576,334	3,824,177	247,843	844	935	91	- -	98,005	106,639	8,634	- -	6,625	6,309	- -	316
Ports in ENGLAND	3,445,058	3,707,410	262,352	1,575	1,620	45	- -	160,086	166,362	6,276	- -	12,431	14,625	2,194	- -
Ports in SCOTLAND	2,042,396	2,118,379	75,983	540	540	- -	- -	57,497	57,707	210	- -	3,303	3,596	293	- -
Ports in IRELAND	2,078,355	2,278,148	199,793	453	451	- -	2	47,752	47,688	- -	64	2,326	2,436	110	- -
TOTAL	*22,667,267	*24,215,633	1,548,366	5,539	5,713	176	2	667,029	687,241	20,276	64	37,195	40,221	3,342	316

* By a return furnished by the Examiner the amount of revenue for the United Kingdom under the head of duties, was —

for the year 1855	£22,615,708
and for the year 1856	24,206,844
Showing an increase of	£1,591,136

The difference between these amounts and those above given is caused by the collectors and comptrollers at the outports, who furnished the information for the preparation of the account, giving in some cases approximate amounts only, and in other cases including in the revenue receipts certain sums denominated moneys not duties. For the particulars of the increase and decrease in the revenue, see Appendix R.)

APPENDIX (R.)

RETURN showing the Amount of the Revenue collected by the Customs at the several Ports of the United Kingdom for the Years ended 31st December 1855 and 1856, specifying the Articles upon which any increase or decrease has taken place; accompanied by general remarks explanatory of the causes which may have led to any material Increase or Decrease.

ENGLAND.

PORT.	Revenue.		Increase.	Decrease.	Articles.		REMARKS.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			Tonnage
							Vessels Inwards 1855 - 9,770 — 2,420,586
							Vessels Inwards 1856 - 9,922 — 2,645,283
							Increase - 152 — 224,607
LONDON -	11,525,121	12,287,519	762,395	-	Tobacco, Wine, Coffee, Tea.	Sugar	£
							The Light and Pilotage Dues collected in 1855 - 130,840
							„ 1856 - 135,970
							Increase - 5,130
							Tonnage.
							Vessels Inwards 1855 - 4,220 — 2,104,083
							Vessels Inwards 1856 - 4,372 — 2,488,742
							Increase - 152 — 384,659
LIVERPOOL -	3,576,334	3,824,177	247,843	-	Corn Flour, Molasses, Spirits, Sugar, Tobacco, Wine, Other Goods.	Coffee, Tea.	£
							The Light Dues collected in 1855 - - - 86,183
							„ 1856 - 99,965
							Increase - 13,782

ENGLAND—*continued.*

Port.	Revenue. 1855.	Revenue. 1856.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Remarks.
	£	£	£	£			
Aberystwith	267	229	- -	38	- - -	- - -	
Arundel -	1,027	1,243	216	- -	Wood Goods, Corn.	- - -	
Barnstaple -	9,122	8,543	- -	579	Wood Goods, Coffee, Geneva, Rum, Sugar, Wine.	Pepper, Brandy, Tea	No material alteration in the trade of these ports has taken place, nor is any anticipated; the differences in the receipts being casual. The trade of Barnstaple is, however, expected to increase, partly in consequence of the facilities afforded by rail, and partly from an anticipated extension of mining operations.
Beaumaris -	368	454	86	- -	- - -	- - -	
Berwick -	13,247	13,624	377	- -	Wood Goods.	—	
Bideford -	3,886	4,098	212	- -	Tea, Coffee, Pepper, Wine.	Sugar, Spirits. Timber.	
Boston -	25,548	28,971	3,423	- -	Wood Goods, Spirits, Wine.	Tobacco, Tea.	The increase in the receipts at this port is partly attributable to the termination of the war, and partly to increased building operations.
Bridgewater	7,369	6,803	- -	566	Wood Goods, Corn, Wine, Sugar.	Spirits. Tea.	On imports generally there has been an increase. The deficiency which has occurred in the receipts arises chiefly on tea,—on which the merchants paid duty at other ports.
Bridport -	2,494	2,933	439	- -	Apples, Wine, Spirits.	- - -	———
Bristol -	1,112,462	1,192,862	80,400	- -	Sugar, Wine, Timber, Wood Goods, Grain.	Coffee, Spirits, Tea, Tobacco.	The fluctuations in the sugar trade are attributable to an increased consumption drawn from the stock of the year 1857, the imports having decreased. The increase in wood goods and grain is the consequence of the termination of the war.
Cardiff -	12,691	14,638	1,947	- -	Timber, Wood Goods.	- - -	The export of coals from this port has much increased in consequence of the extension of steam navigation, and the high character of the coals of the district. This and the construction of a railway has caused an increased consumption of wood goods for building purposes to supply the wants of an increasing population.
Cardigan -	32	Nil.	- -	32	- - -	Timber.	———
Carlisle -	30,066	32,757	2,691	- -	Tobacco, Spirits, Wine.	Coffee.	———
Caernarvon -	7,769	7,563	- -	206	- - -	Wood Goods.	The falling off in 1856 arose entirely from the difficulty of procuring vessels at Quebec to bring home cargoes.
Chepstow -	6,715	6,776	61	- -	Corn -	- - -	———
Chester -	75,750	74,238	- -	1,512	Timber, Wine, Spirits.	Tobacco.	———
Colchester -	8,567	10,071	1,504	- -	Tea -	- - -	The privilege of bonding tea being more extensively availed of, will account for the increased receipt at this port.

ENGLAND—*continued.*

Port.	Revenue. 1855.	Revenue. 1856.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Remarks.
	£	£	£	£			
Cowes -	2,224	3,824	1,600	- -	Tea - -	- - -	No material alteration in the trade of this port has taken place, nor is any anticipated, the difference in the receipts being casual.
Dartmouth -	3,334	4,497	1,163	- -	Timber, Apples, and Warehoused Goods.	- - -	Steam vessels for the Cape, Mauritius, and Calcutta, &c. now sail monthly from Dartmouth, and as these departures may eventually be made bi-monthly, it is anticipated that the improvement in the business of the port will be great.
Deal - -	1,768	2,232	464	- -	Wines, Spirits, and Derelict Goods.	- - -	———
Dover -	11,360	14,098	2,738	- -	Wood Goods, and Warehoused Goods generally.	- - -	The increase in the consumption of bonded goods at this port has been caused chiefly by 10,000 additional troops having been quartered in the district on their return from the Crimea.
Douglas -	21,619	22,689	1,070	- -	Sugar, Wine, Spirits.	- - -	———
Exeter -	97,063	103,338	6,275	- -	Tea, Tobacco.	- - -	———
Falmouth -	12,871	13,400	529	- -	Spirits, Wine, Tea, Currants.	Brandy.	———
Faversham -	2,661	2,350	- -	311	- - -	Wood Goods	The decrease on wood goods arises from the merchants having supplied their wants from London.
Fleetwood -	853	1,188	335	- -	Timber, Grain.	- - -	———
Folkestone -	143,509	158,720	15,211	- -	Silk and Fancy Goods.	- - -	In consequence of the facilities afforded by railway communication the trade of this port has rapidly increased, the revenue in the year 1849 being only 8,168*l.*
Fowey -	3,285	3,981	696	- -	Timber -	- - -	———
Gainsboro' -	11,277	9,944	- -	1,333	Wood Goods	Spirits, Tobacco.	Although the receipt of the port has diminished, the imports of linseed and wood goods have much increased.
Gloucester -	33,033	45,360	12,327	- -	Timber, Fruit, Corn, Sugar, Wine.	Rum, Brandy, Tea.	The increase in the receipt at this port is attributable in part to the restoration of peace; the corn and timber trade having been detrimentally affected by the war with Russia.
Goole - -	33,034	15,649	- -	17,385	- - -	Grain, Sugar.	The decrease at this port is partly attributable to the grain trade having been diverted into other channels in consequence of the extension of railways. A disagreement between the Directors of the Air and Calder Company and the proprietors of the Goole Docks has however had a very injurious effect upon the trade of Goole.

ENGLAND—*continued.*

Port.	Revenue.		Increase.	Decrease.	Articles.		Remarks.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			
Grimsby	26,849	21,262	- -	5,587	- - -	- - -	The decrease in the receipts at this port is attributed to the stoppage in the continental steam traffic.
Guernsey	- -	- -	- -	- -	- - -	- - -	No duties chargeable, but the importations increase.
Hartlepool	15,972	22,509	6,537	- -	Corn, Timber, Tallow, Butter, Spirits, and Warehoused Goods generally.	- - -	The increase in the receipts arises chiefly from the opening of a trade by steamers with Cronstadt, thereby diverting to this port goods which had usually been imported through Hull and Newcastle.
Harwich	1,624	568	- -	1,056	- - -	- - -	The decrease at this port arises from the suspension of the steam-packet service to Antwerp.
Hull	283,243	305,589	22,346	- -	Grain, Timber, Wood Goods, Tallow.	- - -	The increase in the importation of linseed, rape seed, bones, iron, and flax from Russia in the last year has also been very great, and never before has so large an amount of business been transacted in the port.
Ipswich	19,878	21,733	1,855	- -	Cheese, Grain, Wood Goods.	- - -	———
Jersey	- -	- -	- -	- -	- - -	- - -	No duties chargeable, but the importations increase.
Lancaster	20,837	19,852	- -	985	- - -	- - -	———
Llanelly	563	897	334	- -	Timber.	—	———
Lowestoft	6,611	6,842	231	- -	Tea, Wood Goods.	Wine, Spirits.	———
Lyme	853	993	140	- -	Bonded Goods generally.	- - -	———
Lynn	21,701	24,636	2,935	- -	Wood Goods, Tobacco, Tea, Wine, Corn.	Spirits -	The increase in the receipts at these ports is partly attributable to the termination of the war.
Maldon	331	774	443	- -	Timber -	- - -	
Manchester	118,827	112,630	- -	6,197	- - -	- - -	———
Maryport	7,660	7,201	- -	459	- - -	Timber -	The decrease is attributable partly to the prospect of the reduction of duties on tea and coffee after 5th April 1857, merchants at present limiting their transactions as far as possible.
Milford	2,367	1,994	- -	373	- - -	- - -	———
Newcastle	334,576	319,165	- -	15,411	Tea, Wood Goods.	Tobacco -	This decrease is attributable entirely to a diminished receipt on tobacco, in consequence of the dealers finding it answers their purpose better to pay the duty at the port of removal than to re-warehouse the goods at Newcastle.

ENGLAND—*continued.*

Port.	Revenue.		Increase.	Decrease.	Articles.		Remarks.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			
Newhaven -	6,383	5,795	- -	588	- - -	- - -	The decrease which has taken place in the receipts of this port arises more from the fluctuating value of the fancy goods imported than from any other cause, the quantities of goods having increased.
Newport -	13,325	15,991	2,666	- -	Timber, Wood Goods, Spirits.	- - -	The increase is attributable to a general improvement in the trade of the port.
Padstow -	142	287	145	- -	Timber.	—	———
Penzance -	10,206	11,562	1,356	- -	Timber -	- - -	The increased quantity of timber imported has been caused by an increased demand for the mines.
Plymouth -	150,790	256,579	105,789	- -	Sugar -	- - -	The great increase which has taken place in the receipts of this port has been caused by large importations of sugar from the Brazils, Cuba, and Mauritius, for the use of an extensive sugar refinery at this port, and no falling off is anticipated.
Poole - -	5,766	6,826	1,060	- -	Timber.	—	———
Portsmouth -	81,064	82,151	1,087	—	—	—	———
Preston -	71,657	73,743	2,086	- -	Spirits, Wine.	- - -	———
Ramsey - -	1,123	4,976	3,853	- -	- - -	- - -	The receipts at Ramsey for 1855, only commenced on the 1st October, previously to which date Ramsey was a sub-port, under Douglas.
Ramsgate -	3,300	3,794	494	- -	Wine and Goods out of Bond.	Spirits, Timber.	———
Rochester -	12,970	12,936	- -	34	—	—	———
Rye - -	875	625	- -	250	- - -	Cheese, Timber.	The decrease is attributable to casual circumstances.
St. Ives -	1,928	2,839	911	- -	Timber -	- - -	Increased activity in mining operations has led to this increase.
Scarborough	3,178	4,276	1,098	-	Spirits, Wine, Wood Goods.	- - -	The increase in the receipts at this port is attributable to the greater demand occasioned by the large increased number of persons who visit Scarboro' during the summer months.
Scilly - -	327	49	- -	278	- - -	- - -	The duties paid at this port are received generally on articles casually brought by distressed vessels; hence the variation.
Shields -	84,396	82,850	- -	1,546	- - -	Timber, Tea, Tobacco.	———
Shoreham -	9,934	11,736	1,802	- -	Eggs, Butter, Corn.	Wood Goods.	———

ENGLAND—*continued.*

Port.	Revenue.		In-crease.	De-crease.	Articles.		Remarks.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			
Southampton	73,346	83,115	9,769	- -	Goods from France, Tobacco, Spirits.	- - -	From the number of new steam companies already established at this port and about to be formed, it is anticipated that the increase which has taken place in the Revenue will continue.
Stockton -	85,752	88,553	2,801	- -	Wine, Spirits, Tea, Coffee, Sugar, Wood Goods.	Tobacco -	———
Sunderland -	108,479	114,879	6,400	- -	Warehoused Goods generally, and Wood Goods.	- - -	The increase at this port is partly attributable to an increased population, and partly to the great prosperity of the coal trade, causing a greater demand of goods from the warehouses.
Swansea -	9,841	11,683	1,842	- -	Wood Goods, Corn, &c.	- - -	The increase is attributable to the cessation of war, and increased activity in the trade of the staple commodities of the port—silver and copper ores.
Teignmouth -	502	1,183	681	- -	Fruit, Timber, and Wood Goods, Wine, Spirits.	- - -	———
Truro -	16,754	15,478	- -	1,276	Fruit, Tallow, Wood Goods.	Tea, Spirits.	The deficiency which has arisen in the receipts has taken place chiefly on the article of tea, in consequence of one of the principal merchants clearing his teas in London, and removing them, duty paid.
Wells -	59	159	100	- -	Timber -	- - -	———
Weymouth -	12,628	11,515	- -	1,113	Wood Goods.	Corn and Warehoused Goods generally.	———
Whitby -	8,012	8,024	12	- -	Wood Goods.	Tea.	The increase is chiefly attributable to the termination of the war.
Whitehaven	71,482	77,290	5,808	- -	Tea, Sugar, Coffee, Spirits, Wine, Tobacco.	Rum and Sugar from West Indies.	
Wisbeach -	6,942	8,038	1,096	- -	Timber, and Wood Goods.	Corn -	
Woodbridge	1,476	1,466	- -	10	- - -	Timber.	———
Workington	2,349	1,927	- -	422	- - -	Warehoused Goods.	———
Yarmouth -	32,909	33,367	458	- -	Timber -	- - -	———
Total -£	3,445,058	3,707,410	319,899	57,547			

SCOTLAND.

Port.	Revenue.		In-crease.	De-crease.	Articles.		Remarks.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			
Aberdeen -	90,506	93,191	2,685	- -	Corn, Timber, Bonded Goods.	—	———
Alloa -	2,047	2,672	625	- -	Corn, Wood Goods.	—	———
Arbroath -	11,266	12,405	1,139	- -	Tobacco, Spirits, Wine, Tea.	Timber -	The decrease in the receipts on timber arose only on timber in bond. On timber imported there was a slight increase.
Ayr - -	3,418	3,626	208	- -	Wood Goods, Wine.	—	———
Banff - -	3,839	4,337	498	- -	Timber.	—	———
Borrowstoness.	558	699	141	—	—	—	———
Campbeltown	60	23	- -	37	—	—	———
Dumfries -	8,623	7,952	- -	671	- - -	Tea, Timber.	———
Dundee -	57,615	56,294	- -	1,321	Flax, Hemp.	Timber and Wood.	The decrease in wood goods imported was caused by the death of the principal importer.
Glasgow -	690,312	718,800	28,488	- -	Tea, and Goods in general.	—	———
Grangemouth	19,828	19,328	- -	500	Wood Goods,	Corn.	———
Greenock -	569,907	607,966	38,059	- -	- - -	- - -	That portion of the West India trade formerly carried on at Port Glasgow is now centred in Greenock, where the revenue has been gradually increasing for some years past. The amount collected in 1849 being only £371,922.
Inverness -	6,820	7,889	1,069	- -	Wood Goods, Grain.	—	———
Irvine -	669	843	174	- -	Wood Goods.	—	———
Kirkaldy -	8,077	9,694	1,617	- -	Corn, Wood Goods.	—	———
Kirkwall -	663	125	- -	538	- - -	- - -	The trade remains stationary; the larger amount received in 1855 was caused by payment of duty on a wrecked cargo.
Leith -	472,661	493,817	21,156	- -	Butter, Cheese, Corn, Flax, Flour, Raw Fruit, Refined Sugar, Tallow, Tar, Tea, Tobacco, Wine, Wood Goods.	Dried Fruit, Brandy, Geneva, Raw Sugar.	The increase of business is attributable to the conclusion of peace,—increased mercantile speculation,—and to the fact that the labouring population are well employed.

SCOTLAND—*continued.*

Port.	Revenue.		In-crease.	De-crease.	Articles.		Remarks.
	1855.	1856.			Increase.	Decrease.	
	£	£	£	£			
Lerwick -	191	188	- -	3	—	—	———
Montrose -	26,019	25,787	- -	232	Timber.	Tobacco.	———
Perth -	16,157	16,866	709	- -	Sawn Wood, Corn, Tea, Tobacco, Wine.	—	———
Peterhead -	2,911	3,073	162	- -	Timber, Tea.	—	———
Port Glasgow	48,704	31,437	- -	17,267	- - -	Sugar, Molasses.	The decrease at Port Glasgow is attributable partly to a falling off in the importations occasioned by the great caution exercised by importers with reference to the fluctuating state of the sugar market, and partly by the fact that vessels which formerly frequented the port have been taken to other ports.
Stornoway -	64	124	60	- -	Timber.	—	———
Stranraer -	108	59	- -	49	- - -	Timber.	———
Wick - -	1,343	1,167	- -	176	- - -	Bonded Goods.	———
Wigtown -	30	17	- -	13	- - -	Timber.	———
Total - £	2,042,396	2,118,379	96,790	20,807			

IRELAND.

Port.	Revenue. 1855.	Revenue. 1856.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Remarks.
	£	£	£	£			
Ballina -	5,818	7,054	1,236	- -	Tea, Tobacco, Spirits, Coffee.	- - -	———
Belfast -	363,175	381,525	18,350	- -	Tobacco, Tea, Coffee, Pepper, Tallow, Grain, Wine, Wood Goods.	Sugar, Flour, Spirits.	———
Coleraine -	8,134	8,050	- -	84	Tea, Wine, Sugar.	Timber, Spirits, Corn.	———
Cork - -	233,085	286,725	53,640	- -	Ditto.	Tobacco -	———
Drogheda -	12,914	12,941	27	- -	- - -	- - -	———
Dublin -	915,594	1,001,229	85,635	- -	Tea, Sugar, Coffee, Wine, Spirits, Tobacco, &c.	- - -	———
Dundalk -	30,567	34,162	3,595	- -	Tea, Tobacco.	- - -	———
Galway -	23,397	26,160	2,763	- -	Tea, Sugar, Tobacco, Wood Goods.	Wine -	———
Limerick -	166,086	179,812	13,726	- -	Tea, Coffee, Sugar, Spirits.	- - -	———
Londonderry	120,559	123,875	3,316	- -	Tea, Tallow, Timber.	- - -	———
Newry -	32,412	32,835	423	- -	Tobacco, Coffee, Pepper, Wood Goods.	Wine, Spirits, Sugar.	———
Ross - -	18,642	20,110	1,468	- -	Tobacco, Spirits, Sugar, Wine, Wheat, Timber.	Tea, Coffee.	The decrease in tea was caused by a Dublin House opening an extensive agency at Ross, but paying duty in Dublin.
Skibbereen -	1,262	4,026	2,764	- -	Tobacco, Tea.	- - -	
Sligo - -	20,568	22,644	2,076	- -	Tobacco, Corn, Coffee.	Spirits, Wine.	———
Strangford -	19	148	129	- -	Timber -	- - -	———
Tralee -	10,006	11,415	1,409	- -	Tobacco -	- - -	———
Waterford -	92,315	102,665	10,350	- -	Timber, Wood Goods, Tea, Sugar, Wine, Spirits, Corn.	- - -	———
Westport -	6,192	5,812	- -	380	- - -	- - -	———
Wexford -	17,610	16,960	- -	650	- - -	Sugar -	———
Total - £	2,078,355	2,278,148	200,907	1,114			

The increase in the revenue is attributable to the flourishing state of agriculture, the remunerating price obtained for farming produce, enabling the lower class of farmers to use greater comforts; this improvement in Ireland is general, and carries with it an appearance of permanency. The termination of the war also helps to increase the general prosperity.

Custom House, London,
January 1857.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

REPORTS

OF THE

INSPECTORS OF FACTORIES

TO

HER MAJESTY'S PRINCIPAL SECRETARY OF STATE
FOR THE HOME DEPARTMENT,

FOR THE

HALF YEAR ENDING 31st OCTOBER 1856.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1857.

REPORTS

TO THE RIGHT HONOURABLE SIR GEORGE GREY,

Her Majesty's Principal Secretary of State for the Home Department.

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Half-yearly Joint Report of the Inspectors of Factories.

Factory Inspectors' Office,
19th January 1857.

Sir,

Our several Reports which follow will inform you of the observance of the Factory and Printwork Acts in our respective districts for the half year ended the 31st October last.

One of the chief matters which we have to bring before you on the present occasion relates to the Act passed in the last Session of Parliament, and we have applied ourselves to the consideration of our duties under the law as altered by it, in regard to the fencing of mill gearing and machinery.

Under the new Statute, a young person performing, in his "ordinary occupation," an act which brings him in contact with unfenced mill gearing, may still be compensated, as he would have been had this Statute not been passed, either by summary proceedings before magistrates, or by an action at law, for the bodily injuries which he may have sustained; but if a young person be ordered, by the manager or other person in authority, to do an act, not in the course of his "ordinary occupation," but which he dare not refuse to do, which brings him in contact with unfenced mill gearing, and he is injured thereby, he seems to us to have no redress. Thus the persons, whose "ordinary occupation" brings them near to mill gearing, and who are consequently well acquainted with the dangers to which their employment exposes them, and with the necessity of caution, are protected by the law, while protection has been withdrawn from those who may be obliged, in the execution of special orders, to suspend their "ordinary occupation," and to place themselves in positions of danger, of the existence of which they are not conscious, and from which, by reason of their ignorance, they are unable to protect themselves, but who, on that very account, would appear to require the especial protection of the Legislature.

An action (MacCracken v. Dargan and Haughton) was tried during the last half year at Dublin, just before the passing of the Factory Act of 1856, before the Lord Chief Justice of the Queen's Bench, in which damages to the amount of two hundred pounds were awarded by a special jury to the plaintiff, aged 22 years, who had sustained severe bodily injury,—the loss of an arm,—by the neglect of his

employers to fence securely a round polished horizontal shaft, revolving nine feet above the floor. The action was brought by the plaintiff himself, and not on the report and recommendation of the inspector.

The successful issue of this action furnishes an instructive warning to inspectors not to prejudice or impair, by a previous reference to arbitrators acting under the very imperfect powers given to them by the Factory Act of 1856, the right of children, young persons, and women, injured by unfenced mill gearing, of the same description as in the case at Dublin, to compensation in damages at the hands of a jury, in an action at law before a tribunal exercising all the powers necessary to a complete investigation of the case in every particular. For it would seem that, under the limited protection still afforded to him by the Factory Act of 1856, a young person, who, in his "ordinary occupation," should come in contact with and suffer bodily injury from an unfenced horizontal shaft, even though it should be polished and nine feet above the floor, would be still entitled to redress; unless, indeed, the inspector should have previously undermined that right by treating the shaft not as mill gearing under s. 4. but as machinery under s. 5. of the Factory Act of 1856, and should have submitted to the opinion of arbitrators, the question whether it was dangerous, and ought to be fenced.

If an inspector should unwarily give rise to an arbitration under the Factory Act of 1856, and if the arbitrators, looking at such machinery, should be of opinion that it was from its position harmless, and should adjudge that it need not be fenced, and if a young person should afterwards, in the course of his "ordinary occupation," suffer a similar injury to that of the plaintiff MacCracken—the loss of an arm—from such machinery remaining unfenced, it is presumed, that, even although the sufferer should be able to prove, by legal evidence, and in a court of law, that he had sustained this injury by reason of the shaft not having been securely fenced,—that the injury would not have been inflicted if the shaft had been so fenced,—and that it did not occur through his own disobedience, negligence, or misconduct,—still we apprehend that the formal though extrajudicial award of two arbitrators, appointed under the authority of an Act of Parliament, and acting in pursuance of its provisions,—though of no real value, as we shall hereinafter show, in determining a matter of fact, and to whose arbitration he was no party,—would materially damage the plaintiff's case before a jury, if not destroy his right of action altogether.

In the Appendix, No. 3, p. 23, will be found a list of sixteen serious accidents during the half year, caused by a particular class of mill gearing, viz., horizontal shafts, not being securely fenced; and of these it will be seen that six were fatal. We are clearly of opinion that mill gearing of this class is in all cases liable to cause bodily injury to the persons employed, inasmuch as it has already, in many cases, caused serious and fatal injury, and that it can in all cases be well and securely fenced, inasmuch as in every variety of case it has been well and securely fenced.

To accomplish this, the Factory Act of 1856 empowers us to designate this class of mill gearing not as mill gearing but as machinery, and to serve upon the occupier of the factory a notice that we deem this so called machinery to be dangerous, whereupon he must either comply with the requirements of the notice, or deny the fact and refer the disputed point to arbitration.

If the occupier of a factory, after having received the notice, desire to submit the question to arbitration, he must appoint a person "skilled in the construction of the kind of machinery to which the notice refers," and the inspector must thereupon appoint another person similarly qualified, and these two arbitrators are then directed to "proceed to examine the machinery alleged to be dangerous." If they cannot agree, they are required to appoint a third arbitrator similarly qualified, and the decision of two of the said arbitrators, whether it is "necessary and possible" to fence the said machinery, is binding and final. The notice is issued because danger is, from experience, known to exist; and the opinion whether danger exists or not is to be pronounced by arbitrators skilled in the construction of machinery, but having no power to compel the appearance of the witnesses who can prove the danger and the practicability of removing it, to examine them on oath, or to conduct their inquiry to a satisfactory conclusion, under the same guarantees for securing the ends of justice under which ordinary references to arbitration of matters in dispute between individuals are conducted. They are required to "examine the machinery," but they are not authorized to compel witnesses —the men who day by day are liable to suffer bodily injury, if danger does exist—to appear and give evidence upon oath. The powers given to arbitrators in all ordinary judicial references are withheld from the arbitrators who are, by the Factory Act of 1856, to determine this question, which affects the lives and the limbs of those who are least able to protect themselves.

This is in reality a question which requires for its solution,

not the opinion of professional engineers, but the evidence of intelligent and observant men who are daily employed in factories. An engineer would undoubtedly be entitled to deference in expressing an opinion whether any obstruction would arise to the action of machinery from any particular mode of fencing, but the prevention of accidents is no part of his professional business. It was truly remarked by Mr. Cubitt, principal engineer at the works of Rothwell and Co., "That the engineer's part is done when the engine "is fixed and the gearing put in proper working condition; "the fencing or guarding is at the discretion of the mill-"owner." Engineers and machine makers, who, as skilled in the construction of machinery, are the class of persons from whom the arbitrators must be chosen, have really no familiar personal knowledge of the way in which shaft accidents occur. The safest guides to the discovery of danger, and of the best means of averting it, are the persons who pass their lives in factories among the machinery (after it has been turned out of the workshop of the engineer or machine maker), who have to adjust the straps on the drums, who witness, and occasionally in their own proper persons experience, the bodily injuries inflicted by horizontal shafts,—the position of which is so elevated as to render them apparently harmless to the scientific looker on. We have repeatedly reported that fencing of different kinds, as metallic or wooden casing, parallel rods, and rectangular hooks, have been very extensively applied by millowners in various parts of the United Kingdom, and in every variety of circumstance, with complete success. The secure fencing of mill gearing is therefore not a matter of opinion for the speculations of men of science, but it is a plain matter of fact, to be proved, like any other matter of fact, by evidence before a tribunal armed with all the powers necessary for eliciting the whole truth.

We should not have felt the full force of these objections had we not had evidence of the theoretical light in which professional engineers have within the last few years viewed the question of the secure fencing of mill gearing. In our Joint Report for October 1855 we remarked, that an eminent civil engineer of Manchester had given evidence, founded on theory, utterly opposed to all evidence in practice; and, knowing such opinions to be fallacious, we are, nevertheless, debarred from proving them to be so. In fact, engineers and machine makers look only to the construction and working of the machinery, which is their business, and not to the prevention of accidents, which is not their business.

We therefore feel the full weight of the responsibility which he would incur, who should invoke in such a case the intervention of a defective tribunal divested of the ordinary powers of an arbitrator to satisfy the demands of justice. These arbitrators are not to take evidence, but simply to look at the machinery; and, having no power to take evidence, and looking only at the machinery, it is highly probable that they would make an award, that polished shafts, revolving nine feet above the floor, precisely similar to that which injured the plaintiff MacCracken, and to those which have injured many persons in other factories, were not dangerous, and need not be fenced. Such an award we apprehend would be a sufficient justification for not securely fencing the shafts; and, if so, it would even take away the right to damages, which the law would by this Act of Parliament have given, but for this award, to any young person, who, in his "ordinary occupation," might thereafter receive bodily injury from a shaft of this description.

Since, therefore, these arbitrators have not the powers necessary to conduct the inquiry satisfactorily, and as it would be conducted in a court of justice, we have not felt justified in imperilling the interests of persons, who may be injured by unfenced mill gearing; and we have refrained from giving, under the Factory Act of 1856, any notice which would call into action the imperfect extrajudicial kind of arbitration provided by that statute; and although all provision for preventing accidents from horizontal shafts has thus been practically repealed by the Factory Act of 1856, we have taken care not to compromise any right, which still remains to the injured person, to compensation after the accident has befallen him.

The principle of arbitration, however, we believe to be in itself perfectly unobjectionable, and to be as well adapted for the settlement of a disputed point under the Factory Acts as in any other case. But then the arbitrators ought not to be chosen, as at present required by law, from a class whose only qualification for the office is that they are "skilled in the construction of the kind of machinery to "which the notice refers," seeing, as we have shown, that their skill in its construction gives them no knowledge or experience whatever of the nature of the accidents to which factory operatives are exposed by such machinery, nor how such accidents might be prevented. It, moreover, appears to us, that engineers and machine makers ought to be considered as disqualified to act as factory arbitrators, by reason of their connexion in trade with the factory occupiers, who are their customers; for, however unquestionable their in-

tegrity, we conceive that a question involving the safety of the operative cannot be determined impartially by an arbitration, while the arbitrators are required to be exclusively selected from a class so intimately connected with the party refusing to fence the machinery, which we know from experience to be dangerous. It is obvious that an inspector ought not to give a notice that would lead to arbitration, unless he is prepared to name an arbitrator in whose freedom from bias he has full confidence.

We apprehend that if the proceedings in any arbitration as to the fencing of mill gearing were brought within the arbitration clauses of the "Common Law Procedure Act, 1852," and if the arbitrator had full power to compel the attendance of witnesses, to examine them upon oath subject to the penalties of perjury, and to conduct his proceedings under the same guarantees for truth and justice as obtain in ordinary judicial references, the award of an impartial public functionary accustomed to conduct judicial investigations would command general respect and give general satisfaction: as, for example, if the arbitrator were in England, the County Court Judge; in Scotland, the Sheriff of the County; and in Ireland, the Assistant Barrister.

We have brought the arbitration clause thus prominently forward, because, although the kind of arbitration provided by 7 Vict. c. 15, s. 43, has not been altered by the Act of 1856, its operation has by that Act been extended to such an important object, that the provisions of s. 43 may be said to have assumed a totally new aspect. Prior to the passing of the Act of 1856 the fencing of mill gearing had been amply and clearly provided for by positive enactment; but now that the safeguards which the operatives then possessed have been virtually withdrawn, we find the provisions of that clause altogether inadequate to afford to them the amount of protection which we conceive must have been contemplated by the Legislature in passing the Act of 1856.

We have now discharged our duty by explaining fully the reasons which have prevented us from taking any proceedings under the Act of 1856, so that the true cause why the fencing of mill gearing has not been in a single instance referred to the kind of arbitration provided by it may not be misunderstood.

Registration of Births in Ireland.

The provisions of the 15th section of the Factory Act of 1844, whereby certified copies of entries in the Register of Births are obtained at the trifling expense of one shilling, have been of the greatest service in all the English districts

in enabling us to ascertain the exact ages of children for whom certificates of the ages of eight, eleven, and thirteen are required by the law to be obtained. But in many parts of the manufacturing districts there are large numbers of Irish children of whom the same facilities for ascertaining the age do not exist; for, "unfortunately," in the words of the Commissioners for taking the Census of Ireland of 1851, "Ireland has not yet been favoured by the "Legislature with a general measure for the registration "of the births, marriages, and deaths of its people, and "is in this respect an exceptional portion of the United "Kingdom."* And as we experience the advantage of being able to establish the actual date of birth by a reference to the records of the Registrar General in England, and the want of such advantage in regard to children born in Ireland, we entirely concur in the following passage in the Report of the Commissioners of the Census of Ireland:— "We here beg to observe, that the want of a general "measure for the registration of births, marriages, and "deaths was greatly felt in connexion with the Census "Enquiries,"—"a want which we trust the Legislature "will soon supply, as this country is now the only part "of the United Kingdom in which the births, marriages, "and deaths of the people are not systematically recorded."† A general system of registration of births, marriages, and deaths has existed in England since 1837, and was extended to Scotland in 1854.

New Factories, &c., since our Report for the Half-year ended the 31st of October, 1855.

We annex, in Appendix, No. 4, p. 27, Returns in the usual form of new factories set to work, and of factories that have ceased to work during the year ended the 31st of October last; in which period the additional power of steam engines and water wheels has been as follows:—

	Horse Power
New factories - - - -	4,379
Additions to existing factories - -	821
	5,200
Deduct power in unoccupied factories -	2,745
Additional power in the year - -	2,455

And, adopting the average of four persons employed for each horse power, there will have been an addition of 9,820 persons employed in factories during the past year.

* Census of Ireland, 1851. Part VI., General Report, p. xv.
† Ibid. p. viii.

In our joint Reports, presented to yourself and to your predecessors, on the termination of each of our winter statutory meetings from the year 1852 to the present time, we have given the details, so far as we had a knowledge or could form an estimate of them, of the extent of the additions to the manufacturing establishments of the country subject to the Factory Acts.

The information is collected by the Sub-inspectors in the performance of their ordinary duties *during the course of the year*, but does not represent the number of factories at work at a particular date; moreover it is impossible for them to learn whether every change of occupation is a *bonâ fide* new occupation, or a mere removal, as is frequently the case, from one part of the country to another; nor is it possible for them to ascertain and report *all* the factories closed at the end of the year, inasmuch as the information is only obtained at their official inspections; nor do they reckon as unoccupied factories those which may, from some temporary cause, be idle at the time of their visit. The information is, however, the best they can collect without interfering with their other more important duties.

The above Return is not nearly so trustworthy as that which was called for by an order of the House of Commons last Session, upon the motion of the late Mr. Brotherton, the member for Salford,—which has been prepared by us in obedience to such order; and believing that an analysis of that return and a comparison of it with former returns of a similar kind would be useful, we have drawn up that which we have now the honour to lay before you.

The greater part of the information was collected by us as soon as possible after the 1st of May last, and this Return therefore relates to the precise number of factories actually in operation during the last summer.

Similar Returns were ordered by the House of Commons upon four several occasions:—In 1835, upon the motion of Mr. Hardy, the member for Bradford; in 1838, of the Earl of Shaftesbury, then Lord Ashley; in 1850, of Mr. Pilkington, the member for Blackburn. The information upon former occasions, as well as upon the present, has been compiled from Schedules filled up by the occupiers of factories, and represents the mechanical power of production of nearly every factory in the United Kingdom. Upon the two first-mentioned occasions the Returns were published in great detail, showing the number and description of factories, horse power, persons employed, &c. in every township; but in 1850

the totals only were published in respect to counties, and this is also the case in the recent return. Out of the whole body of occupiers of factories in the United Kingdom, amounting at the date of the last Return to not less than 5,130, no more than twelve have declined to furnish the details which we were required, by the order of the House of Commons, and in pursuance of our instructions, to ask of them. Some of the occupiers of factories who have now declined to forward the Schedules had complied with the request made to them in 1850, when the Return was obtained by Mr. Pilkington, and the deficiencies in respect to their factories in the present Return have been supplied by reference to the former Schedules. The Returns which are about to be laid before Parliament may, therefore, be deemed to be fairly accurate, and satisfactory for the purpose of comparison with the results of similar returns at former periods, although there may be errors in some of the Schedules of particulars furnished to us.

Number of Factories.

In ascertaining the increase in the number of factories in which steam and water power is employed for the manufacture of textile fabrics no earlier account can be relied upon than that of 1838, the Return moved for by the then Lord Ashley. The Return for 1835, to which reference will hereafter be made, is evidently incomplete as a Return of *all* the factories in the country. The total number of factories is given in that Return as 3,164, whereas in the succeeding Return of but three years later date, viz., 1838, the number is reckoned at 4,217; an increase so great that it must have arisen either from very many Occupiers having neglected or refused to comply with the requisitions made to them, or from the Inspectors at that early period not being fully acquainted with all the factories in their districts. Referring then to the year 1838 as the starting point, the following are the numbers of factories at the dates of the three last Returns :—

	No. of Factories from which Schedules were received in		
	1838.	1850.	1856.
Cotton Factories	1,819	1,932	2,210
Woollen „	1,322	1,497	1,505
Worsted „	416	501	525
Flax	392	393	417
Silk	268	277	460
	4,217	4,600	5,117

The average increase of factories from 1838 to 1850 was, therefore, at the rate of 32 per annum, while from 1850 to 1856 it has been at the rate of 86 per annum. In the former period the increase was confined to factories engaged in the manufacture of cotton, woollen, and worsted, and the increase was in the following proportions, in

Cotton factories	-	6 per cent.
Woollen „	-	13 „
Worsted „	-	20 „

In the period between 1850 and 1856, the principal increase has been in cotton and silk factories. The aggregate increase is, in

Cotton factories	-	14·2 per cent.
Woollen „	-	·5 „
Worsted „	-	4·7 „
Flax „	-	6·1 „
Silk „	-	66·0 „

The localities in which this increase has taken place have varied considerably, and we proceed to point out the migration, as it were, of trades from one part of the country to another. The increase of factories between 1838 and 1856 has been 900; and of this increase, Lancashire claims 360, Yorkshire 344, Cheshire 38, Nottingham 46, and Warwick 71; the increase in the two last-named counties has been caused by the introduction of improved machinery in two special trades,—the adaptation of power to the stocking frame at Nottingham, and the weaving of ribbon by power at Coventry. Upon comparing the fabrics manufactured, it will be found that Lancashire and the parts of Yorkshire adjoining it are the seat of the cotton manufacture, and that they draw the trade from other parts of the kingdom. The number of cotton factories in Lancashire and Yorkshire has increased between 1838 and 1856 by 411, while cotton factories have decreased in the counties of Lanark (Glasgow), Renfrew (Paisley), and Antrim, by 52.

The woollen trade is becoming concentrated in Yorkshire, the number of woollen factories has increased there during a like period by 200, while they have decreased in Cornwall, Devon, Gloucester, Monmouth, Somerset, Wilts, Wales, and Clackmannan by 82.

The worsted manufacture is almost exclusively confined to Yorkshire, in which county there has been an increase of 107 factories; but the worsted trade has recently been considerably extended in Worcester, where 24 factories are now engaged in that trade.

The flax trade is now more vigorous in Ireland than in any other part of the United Kingdom. The increase of flax factories in Antrim, Armagh, Down, and Tyrone amounts to 59, while there has been a decrease in Yorkshire of 31, in Devonshire, Dorsetshire, and Gloucestershire of 8, and in Fifeshire of 14; in Forfarshire however there has been an increase of 3.

The number of silk factories has increased in Cheshire, Derbyshire, Nottingham, and Gloucestershire by 76, while they have decreased in Somersetshire by 13.

The counties in which the principal increase has taken place are, Chester, Lancaster, Leicester, Nottingham, Warwick, Worcester, York, Aberdeen, Stirling, Antrim, Armagh, Down, Tyrone.

The counties in which the principal decrease has taken place are, Cornwall, Devon, Dorset, Gloucester, Somerset, Wilts, Wales, Clackmannan, Fife, Lanark, Renfrew.

Amount of Horse Power Employed.

The increase of which we have hitherto spoken is, however, only the numerical increase in the number of factories set to work, and does not include those cases of continual occurrence in which new engines are erected of greater power than their predecessors, nor those instances in which the steam engine is substituted for water power, nor in which steam power is added to the water wheel. And it does not follow that the whole increase of the power employed in 1856 over 1850 was that of new factories only. A reference to the power employed in woollen factories will show this. There are now but eight more woollen factories than in 1850, and yet the power employed in woollen factories has increased during the same period by 3,757 horses. Again, the contrary result is found in the case of silk factories, in which the increase has been 183, while the average horse power employed in each silk factory is now only 11 horse power instead of 13, as in 1850. The Table No. I., Appendix No. 5, contains a comparison of the nominal power of the factories in 1838, 1850, and 1856.

Great as the increase of the power employed undoubtedly is,—59·366 horse power between 1838 and 1856,—it is nevertheless much below the actual additional force available and in motion for manufacturing purposes. The Return of 1838 gave the number of steam engines and of water wheels, with the amount of horse power employed.

At that time the figures represented a much more accurate estimate of the actual power employed than do the figures in the Returns either of 1850 or 1856. The figures given in the Returns are all of the *nominal* power of the engines and wheels, not of the power actually employed or capable of being employed. The modern steam engine of 100 horse power is capable of being driven at a much greater force than formerly, arising from improvements in its construction, the capacity and construction of the boilers, &c., and thus the nominal power of a modern manufacturing steam engine cannot be considered more than an index from which its real capabilities may be calculated.* The increase of horse power between the years 1838 and 1856 must not be taken as an actual increase limited to the amount apparent from the figures, but simply as the nominal amount; the real power cannot be known from these or any other practicable returns. Although it may be stated, that in many factories the steam engines are not worked even up to their nominal power, yet the deficiency of these probably bears a very small comparison to the excess of actual power employed over the nominal force.

Quantity of Machinery.

The fact that the nominal horse power of the steam engine is but an index of its actual force, will be further evident upon a comparison of the horse power and machinery employed in 1850 and 1856. In the former period the factories of the United Kingdom employed 134,217 nominal horse power to give motion to 25,638,716 spindles and 301,445 looms. The number of spindles and looms in 1856 was respectively 33,503,580 of the former and 369,205 of the latter, which,

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* In his Report for October 1852, our colleague, Mr. Horner, quotes, in extenso, a letter from Mr. Jas. Nasmyth, the eminent civil engineer, of Patricroft, near Manchester, explaining at some length the nature of recent improvements in the steam engine, whereby the same engine can be made to perform more work with a diminished consumption of fuel. Although the details in Mr Nasmyth's letter are most interesting, yet it will be sufficient to refer here to his summing up of the results,—which he does as follows:—"It would not be very easy to "get an exact return as to the increase of performance or work done by the "identical engines to which some or all of these improvements have been "applied; I am confident, however, that, could we obtain an exact return, the "result would show, that from the same weight of steam-engine machinery, "we are now obtaining *at least* 50 per cent. more duty or work performed on "the average, and that, as before said, in many cases, the identical steam "engines which, in the days of the restricted speed of 220 feet per minute, "yielded 50-horse power, are now yielding upwards of 100."

reckoning the force of the nominal horse power required to be the same as in 1850, would require a force equal to 175,000 horses, but the actual power given in the Return for 1856 is 161,435, less by above 10,000 horses than, calculating upon the basis of the return of 1850, the factories ought to have required in 1856. The number of persons employed bears exactly the same proportion for nominal horse power as in 1838 and 1850, viz., four persons, and the increase of production is doubtless the twofold effect of improved machinery and of additional factories. The adaptation of power to machinery heretofore moved by hand is almost of daily occurrence. Although there has been no mechanical invention of recent years which has created so great a revulsion in the mode of manufacture, and eventually in the habits of the operatives, as the spinning jenny and throstle frame did, yet the minor improvements in machinery having for their object the economy of power, the production of better work, the turning off more work in the same time, or in supplying the place of a child, a female, or a man, are constant, and though sometimes apparently of no great moment, have somewhat important results.

The application of power to the loom is the cause of the greatest diversion of labour from an old channel to which recent public attention has been drawn. The sufferings of the hand-loom weavers were the subject of an inquiry by a Royal Commission, but although their distress was acknowledged and lamented, the amelioration of their condition was left, and probably necessarily so, to the chances and changes of time, which it may now be hoped have nearly obliterated those miseries, and not improbably by the present great extension of the power loom. It has never been possible to ascertain the number of hand looms, but an estimate has been given that the number of hand-loom weavers and their families consisted of about 800,000 persons in 1838.

At that date steam power was employed almost exclusively for cotton looms, or for fabrics mixed with cotton; but immediately afterwards there was a rapid increase in the number of power looms for all fabrics, for fabrics of woollen, worsted, flax, and silk, and their increase has continued to the present time, when it may fairly be estimated that as many persons are now dependent upon the power loom as were in 1838 upon the hand loom, and when it may be stated that the wages of the power-loom weaver are infinitely better and steadier than those of the hand-loom weaver. The following statement shows the increase

of power looms since 1836, when the first account was ascertained :—

Fabric.	1836.	1850.	1856.
Cotton - - -	108,751	249,627	298,847
Woollen - - -	2,150	9,439	14,453
Worsted - - -	2,969	32,617	38,956
Silk - - -	1,714	6,092	9,260
Flax - - - -	209	3,670	7,689
Total - -	115,801	301,445	369,205

The increase of cotton looms has been consequent upon the extension of trade, not from power having been applied to any special article formerly woven solely by hand ; but in the other fabrics it will be found that power is now applied to the carpet loom, to the ribbon loom, and to the linen loom, in which its application had hitherto been very much restricted. In these three fabrics, intricate and carefully conceived alterations were necessary to adapt the looms to steam power.

Of the application of power to the process of combing wool, which has been so extensively in operation since the introduction of the "combing machine," especially "Lister's," we are able only to speak very generally. Undoubtedly it had the effect of throwing a very large number of men out of work. Wool was formerly combed by hand, most frequently in the cottage of the comber. It is now very generally combed in the factory, and hand labour is superseded, except in some particular kinds of work, in which hand-combed wool is still preferred. Many of the hand combers found employment in factories, but the produce of the hand comber bears so small a proportion to that of the machine, that the employment of a very large number of combers has passed away.

It will be further seen that the number of spindles has increased in a greater proportion either than the number of factories or the power employed in spinning factories.

In factories where the process of spinning was carried on, the average number of spindles in each factory was as follows :—

	In 1850.	In 1856.
Cotton - - -	14,000	17,000
Worsted - -	2,200	3,400
Flax - - - -	2,700	3,700

In woollen factories there has been no material alteration.

Upon comparing the relative power required to keep the spindles in motion, it will be found that the average number of spindles per horse power was,—

	In 1850.	In 1856.
In cotton factories -	275	315
Worsted - - -	86	102

In woollen and flax factories the proportions were nearly the same.

In weaving factories there is a tendency rather to an extension of the trade among many occupiers than a concentration of it among a few, and that although there are a greater number of weaving factories and of power looms in 1856 than in 1850, yet the number of looms employed by each manufacturer is less in 1856 than in 1850.

The extent of this increased power of production may be further shown by comparing the value of products exported as given in the Returns relating to trade and commerce. In 1850 there were in activity 1,932 cotton factories, and the average value of cotton goods and yarn exported in the three years ended 5th January 1850 was, in round numbers, 24,600,000*l.* If the 2,210 cotton factories in activity in 1856 had produced goods or yarn in the same proportion only as the factories of 1850, the value of the exports should be in round numbers 28,000,000*l.*; whereas the average value of the goods and yarn exported in the three years ended the 31st December 1855 was, in round numbers, 31,000,000*l.* So again with woollen and worsted factories. In 1850, 1998 woollen and worsted factories were in activity, and the average of goods and yarn exported during the three years ended 5th January 1850 was 7,700,000*l.* In 1856 there were 2,030 woollen and worsted factories in operation, and the value of the exports, if the factories produced in the same proportion as in 1850, would have been 7,800,000*l.*; whereas the average of the three years ended the 31st December 1855 amounted to 10,000,000*l.*

Number of Persons Employed.

With respect to the Return for the year 1835, we have already stated why it was not placed in comparison with the other Returns in speaking of the number of factories, amount of power, &c., but we refer to it in this place because, although not correct as showing the total number of persons employed, it will show the relative proportion of the ages at which persons were then employed, particularly of the children; and we have thought it most convenient

to compare separately each class of workers—children, young persons and women, and male adults—employed in factories in the years 1835, 1838, 1850, and 1856. See Tables Nos. II., III., IV., V., VI., Appendix No. 5.

When the Return for 1835 was collected the regulations as to the school attendance of children employed in factories were only partially in force: the Act was passed on the 29th August 1833, but the enactments relating to children under 13 years of age, and their school attendance, took effect gradually, viz., at the expiration of six months, of eighteen months, and of thirty months from the passing of the Act. Thus, of the whole number of children under 13 years of age in 1835, only a portion were then employed for short time, and attended school. As silk factories have never been under the same regulations as other factories, and as they were at first permitted to employ children without any school attendance, and afterwards, by the Act of 1844 (7 Vict. c. 15.), were only required to employ on short time, children between 8 and 11 years of age, while in other factories the restricted age was 8 and 13, it will be necessary to exclude all references to silk factories in comparing the number of school children in factories.

The total number of children under 13 years of age, in the four descriptions of factories first mentioned in the Return, namely cotton, woollen, worsted, and flax factories, in 1835, was 47,373; but of this number 17,147 only were then employed for short time, and attended school. In the following year the whole of the children under 13 years of age would be required to attend school. The work of the 17,147 children would be continued, but the work of 30,226 children then working full time,—the difference between the children attending school and the whole number of children,—would have to be provided for, either by the employment of older hands for full time, or of a much larger number of children for short time; but the older hands were preferred, and the number of children between 9 and 13 years of age fell from 47·373 in 1835 to 24·831 in 1838; and this difference is most probably much less than it really was, for the Returns of 1835 show the number of children employed in 2,929 factories, while those of 1838 refer to 3,949 factories. In the next period, between 1838 and 1850, the number of children had increased, but not in proportion to the general increase. Between 1838 and 1850 the number of persons employed in factories had increased 43 per cent., but the number of children had only increased 35 per cent.,

notwithstanding an alteration of the law in 1844, which permitted children to be employed in factories at 8 years of age; whereas prior to that date it was illegal to employ them under 9 years of age. But there has been a considerable increase in the number of children between 1850 and 1856, which, however, does not yet amount to the number employed, in 1835, in little more than half the number of factories. This increase has been almost exclusively confined to the cotton trade, in which 9,655 additional children have been employed out of the total increase of 10,761.

It will be seen, by reference to the Table No. II., that the number of children has decreased since 1835 very considerably in woollen and flax factories, while it has gradually increased in worsted factories. The decrease in the former is to be attributed to the introduction of machinery, now rapidly increasing, whereby the labour of children is entirely superseded. The greater number of children now employed in worsted factories is not a consequence of an increased demand for juvenile labour, but of the immense development of the worsted manufacture during the last twenty years; the proportion is still considerably less than at any former period; the proportion of children employed in 1856 is in fact rather more than half the proportion in 1835.

We have prepared statements for the purpose of exhibiting the centesimal proportions of each class of factory hands employed upon each of the five principal fabrics from 1835 to 1856. See Tables VII., VIII., IX., Appendix No. 5.

The result of these statements appears to be, upon comparing the proportions of the different classes of hands employed in 1835 with those in 1856, as follows:—

A decrease of one half of the proportion of children under 13 years of age, although two children are now required to perform the same work which one performed in 1835, and there are now half as many more factories as there were in 1835; a small decrease of the proportion of boys between 13 and 18 years of age; an increase of the proportion of females above 13 years of age, chiefly in flax, cotton, and worsted factories; an increase in the proportion of men, chiefly in worsted factories. The largest proportion of children is employed in worsted factories—being double the proportion of cotton factories—the smallest proportion in flax factories; and the labour performed by children under 13 prior to the passing of the Factory Acts appears to be now performed by females above 13 years of age.

The increased employment of men in worsted factories

is doubtless owing, in some measure, to the process of "combing wool" being now very generally performed *in* the factories since the introduction of combing machines; and the large proportion of men employed in woollen factories arises from the heaviness of the material, and consequently of the work, in dressing and finishing factories.

The facts thus brought out by the Return appear to be that the factory system is increasing rapidly; that although the same number of hands are employed in proportion to the horse power as at former periods, there are fewer hands employed in proportion to the machinery; that the steam engine is enabled to drive an increased weight of machinery by economy of force, and other methods, and that an increased quantity of work can be turned off by improvements in machinery, and in methods of manufacture, by increase of speed of the machinery, and by a variety of other causes.

We annex in Appendices Nos. 1 and 2 the usual summaries of the total number of accidents reported to us, and of the informations for infractions of the Factory Acts, the penalties and costs, during the six months ended the 31st October last.

We have, &c.

LEONARD HORNER.
T. JONES HOWELL.
J. KINCAID.
ALEX^{R} REDGRAVE.

To the Right Hon.
Sir George Grey, Bart.,
&c. &c. &c.

Appendix No. 1.

General Abstract, showing the Total Number of Accidents reported to the Four Inspectors of Factories during the Six Months ended the 31st October 1856.

Accidents arising from Machinery.

Nature of Injury.	Adults		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.&F.
Causing death	10	1	6	2	1	–	17	3	20
Amputation of right hand or arm	2	–	4	1	–	1	6	2	8
Amputation of part of right hand	30	27	24	45	6	5	60	77	137
Amputation of left hand or arm	4	–	6	2	1	–	11	2	13
Amputation of part of left hand	24	18	27	27	9	4	60	49	109
Amputation of any part of leg or foot	–	1	2	–	2	–	4	1	5
Fracture of limbs and bones of trunk	26	5	30	9	14	1	70	15	85
Fracture of hand or foot	41	20	36	35	19	12	96	67	163
Injuries to head and face	12	30	34	22	9	2	55	54	109
Lacerations, contusions, and other injuries not enumerated above	249	268	322	308	87	36	658	612	1270
Total	398	370	491	451	148	61	1037	882	1919

Accidents not arising from Machinery.

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.&F.
Causing death	–	–	2	–	–	–	2	–	2
Amputation of any part of leg or foot	1	–	–	–	–	–	1	–	1
Fracture of limbs and bones of trunk	3	–	1	1	3	1	7	2	9
Fracture of hand or foot	–	–	1	–	–	–	1	–	1
Injuries to head and face	2	1	1	1	–	1	3	3	6
Lacerations, contusions, and other injuries not enumerated above	11	3	10	2	4	1	25	6	31
Total	18	5	16	4	7	3	41	12	53

Appendix No. 2.

Summary of the Total Number of Informations and Convictions, and the Amount of Penalties and Costs, in the Districts of the Four Inspectors, during the Six Months ended the 31st October 1856.

Description of Offence.	Number of Informations.	Result.			Penalties imposed.						
		Convictions.	Withdrawn on Payment of Costs.	Dismissed.	1*s.*	20*s.*	30*s.*	40*s.*	50*s.*	£3.	£5.
Allowing a young person to work between fixed and traversing part of self-acting machine	2	2	—	—	—	—	—	1	—	1	—
Employing children and young persons without registering their names and date of first employment	16	10	3	3	—	2	—	4	4	—	—
Employing children and young persons without surgical certificates	17	13	2	2	—	4	2	4	1	—	—
Employing children in the morning and afternoon of the same day	6	5	1	—	—	3	2	—	—	—	—
Employing children without school vouchers	7	5	2	—	—	2	1	—	—	2	—
Employing young persons in the night	9	2	7	—	—	—	—	1	1	—	—
Employing young persons and women before 6 A.M.	34	30	4	—	—	25	5	—	—	—	—
Employing young persons and women after 6 P.M.	173	116	57	—	15	77	15	—	—	8	1
Employing young persons and women after 2 o'clock on Saturday	39	16	13	10	—	15	—	—	—	1	—
Employing children more than 6½ hours in one day	4	1	3	—	—	—	—	1	—	—	—
Employing young persons and women during meal hours	59	41	11	7	—	32	—	5	—	4	—
Neglecting to keep register	1	—	—	1	—	—	—	—	—	—	—
Refusing to produce register	1	—	—	1	—	—	—	—	—	—	—
Parents neglecting to cause their children to attend school	4	—	2	2	—	—	—	—	—	—	—
Not reporting an accident to the certifying surgeon	2	1	—	1	—	—	—	—	1	—	—
Neglecting to hang up abstract of the Acts and Notices	3	—	—	3	—	—	—	—	—	—	—
Making a false entry in the register of children	1	1	—	—	—	—	—	—	—	—	1
Wilfully giving a false certificate of birth of his child	2	2	—	—	—	—	—	—	—	—	1
Total	380	245	105	30	15	160	25	16	7	16	3

The total amount of fines inflicted, £310 15*s.* The total amount of costs, £173 2*s.* 10*d.*

Appendix No. 3.

List of Accidents caused by Horizontal Shafts, above 7 feet from the Floor, not being securely fenced, between the 30th April and the 31st October 1856.

An adult male -	He was standing upon the front of a carding engine for the purpose of putting the strap on a drum—while a mechanic was adjusting the "gallows pullies"—when the strap, which he held in his hand, lapped around the horizontal shaft, and he was taken once round the shaft, which is about twenty-two inches from the ceiling.	The left fore arm was torn from his body, at about midway betwixt his wrist and elbow, and the skin, muscles, and nerves of the upper arm were severely lacerated.
An overlooker, aged 31 years.	He was putting the driving strap of a power loom on a pulley, when his smock sleeve was caught by the shaft; he was drawn up to the shaft, and all his clothes, with the exception of his shoes and stockings, were torn from him, and he then fell on to the loom.	Severe contusions, principally of the head and back, and fracture of a rib.
An adult male -	While about to clean a carding engine, he was standing near the main strap, which was just being "thrown off," when the strap caught him, and carried him over the main horizontal shaft (seven feet from the floor), when he came in contact with the steam warming pipes and broke them down.	Fracture of the skull, fracture of the arm, and other contusions in various parts of the body, and immediate Death.
A tape weaver, aged 17 years.	He was placing a strap on the pulley of his loom (the pulley being only a few inches from the floor), and holding the strap with both hands, he was at the same time using his right foot to assist in putting it on, when the strap, becoming entangled with his leg, and lapping round the unpolished horizontal shaft, nine feet six inches from the floor, immediately drew him up to the shaft, around which he revolved several times.	Compound comminuted fracture of right leg, fracture of both bones of the left arm, fracture of the ribs of the left side, laceration of back of right hand, bruises on both hands and face, and incised wounds upon the scalp. Death.

An adult, aged 20 years.	He was standing on some skips, cleaning a drum on a polished horizontal shaft (ten feet from the floor), when the skips giving way, he caught hold of the shaft, and was carried round by the shaft several times before the engine could be stopped.	Right arm torn off, carrying with it the soft parts of the shoulder. Amputation near the shoulder, and left thigh fractured.
An adult, aged 26 years.	Having climbed upon the top of a spinning frame, to enable him to put the strap on a drum of a main horizontal shaft (eight feet one inch and a half from the floor), his left arm became entangled with the strap, and he was pulled up to the shaft, when, the limb being instantly severed from his body, he fell to the ground, while his arm continued to revolve with the shaft.	Loss of left arm.
A woman, aged 23 years.	A strap having slipped off a small drum, the woman, in order to replace it, had for this purpose climbed on to the top of a lap machine, above which is the main horizontal shaft (eight feet from the floor, and polished); her dress became entangled with the shaft, around which she was whirled, making seventy-eight revolutions in a minute, but most fortunately, as there was plenty of space both above and below, she suffered less injury than must otherwise have been the case.	Contusion of both feet, and abrasion of left side and breast, with severe shock to the system.
An adult, aged 32 years.	A strap having slipped off a pulley of the main horizontal shaft (nine feet nine inches from the floor, and polished), the man, mounted upon some empty skips which happened to be piled up at this part, for the purpose of replacing the strap, which he seized with his right hand, when it twisted round his right arm and	Compound fracture and severe laceration of the right fore arm, which was so much mangled as to compel amputation just below the elbow; the right upper arm also fractured in two places, with numerous contusions in various parts of the body.

	"doubled him up" round the shaft; he was carried round only three times (being perfectly conscious all the while), when he managed to drop off. The space between the shaft and roof being twenty-seven inches, there was room for the man to whirl round without additional injury.	
A boy, aged 15 years.	While amusing himself with a strap, which was hanging from an unpolished horizontal shaft eight feet from the floor, the strap lapped round the shaft, and drew him up.	Fracture of the left arm both above and below the elbow, with considerable swelling from effusion; accident severe.
A lad, aged 17 years.	He had mounted on a step ladder to enable him to reach a strap which he was holding whilst being pieced, and which strap in the meantime was resting on a horizontal shaft eleven feet from the ground, when suddenly the strap began to lap on the revolving shaft, and, becoming entangled round the youth's arm, drew him up and around the shaft, mangling his legs against the adjacent wall.	Fracture of the right humerus; fracture of the radius and ulna of both arms; compound fracture of both ankle joints; frightful contusions, with severe internal injury, resulting in DEATH.
An adult, aged 20 years.	Having caught hold of a loose strap which was hanging from a revolving polished horizontal main shaft eight feet from the floor, the strap lapped round the shaft, and he was pulled up and thrown several times round the shaft.	FATAL in four hours.
A lad, aged 17 years.	While standing on the top of a throstle frame, assisting to replace a strap on a pulley, the strap accidentally fell on to the revolving polished horizontal main shaft, ten feet from the floor, and lapped round it. The lad was caught by the strap and was instantly carried round the shaft until the engine was stopped, when he was taken down a mangled corpse.	DEATH.

A boy, aged 14 years.	He was employed holding a belt while a man was lacing it, the belt in the meantime resting on the revolving horizontal shaft; he became entangled with the belt, which, lapping on the shaft, dragged him up and carried him around the shaft, making about seventy-five revolutions per minute.	Loss of right arm above the elbow joint.
A woman, aged 22.	While cleaning windows caught by unpolished horizontal shaft 7 feet 8 inches from the floor, making 136 revolutions per minute.	Head, fore arm, and both feet torn off, and very much mangled; the body also greatly mangled.—DEATH.
A boy, aged 14 years.	He was told to put a strap on a drum, in attempting to do which the strap slipped on the revolving horizontal shaft, became entangled with his left arm, and took him up to the shaft, which is three inches in diameter, 10 feet from the floor, and polished, making 360 revolutions per minute. His feet were seized and held by some of the workers till the engine was stopped, and he was taken down.	Left arm taken off a little below the shoulder joint.
A youth, aged 16 years.	He was standing on a water pipe holding a belt, which the overlooker was sewing, the shaft being above his head; when first his fingers and then his arms became fast in the belt, which took them up to the shaft.	Fracture of the humerus and of the radius and ulna of the left arm; compound fracture of the right arm and various lacerations.

Appendix No. 4.

New Factories, and Additions to existing Factories, and Factories become unoccupied, in the Year ended 31st October 1856.

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied, to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
Cotton Factories.									
Spinning only:									
Mr. Horner's district, A.	31	901	31	10	138	–	21	490	27
Mr. Howell's district, B.	3	160	–	–	–	–	6	134	106
Sir J. Kincaid's district, C.	1	30	25	–	–	–	7	420	40
Mr. Redgrave's district, D.	6	88	46	–	–	–	9	18	35
	41	1,179	102	10	138	–	43	1,062	112
Spinning and weaving:									
District A.	22	677	3	7	245	–	10	424	64
„ B.	–	–	–	–	–	–	3	210	35
„ C.	–	–	–	1	20	–	1	–	70
	22	677	3	8	265	–	14	634	169
Weaving only:									
District A.	46	579	30	3	25	–	14	142	8
„ C.	2	39	–	1	18	–	3	43	–
	48	618	30	4	43	–	17	185	8
Doubling and small ware:									
District A.	4	99	–	–	–	–	2	9	–
„ B.	1	20	–	–	–	–	–	–	–
„ C.	2	15½	–	–	–	–	–	–	–
„ D.	5	15	–	–	–	–	–	–	–
	12	149½	–	–	–	–	2	9	–
Total of cotton factories	123	2,623½	135	22	446	–	76	1,890	289
Woollen Factories.									
Spinning only:									
District A.	2	8	–	2	82	–	6	16	36
„ B.	11	12	69	1	14	–	5	6	12
„ C.	2	22	–	2	–	31	3	–	20
„ D.	22	325	21	–	–	–	10	124	46
	37	367	90	5	96	31	24	146	114

New Factories, Additions, and unoccupied Factories—*continued.*

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied, to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
WOOLLEN FACTORIES —*continued.*									
Spinning and weaving:									
District B.	2	28	–	–	–	–	–	–	–
„ D.	5	45	12	–	–	–	–	–	–
	7	73	12	–	–	–	–	–	–
Weaving:									
District B.	1	8	–	–	–	–	1	–	20
Combing, dressing, &c.:									
District D.	6	75	–	–	–	–	1	15	–
Total of woollen factories	51	523	114	5	96	31	26	161	134
WORSTED FACTORIES.									
Spinning only:									
District B.	2	12	–	–	–	–	–	–	–
„ D.	1	26	–	–	–	–	11	80	10
Weaving:									
District B.	7	82	–	–	–	–	–	–	–
„ D.	–	–	–	–	–	–	3	29	–
Spinning and weaving:									
District D.	5	104	40	–	–	–	–	–	–
Total of worsted factories	15	224	40	–	–	–	14	109	10
FLAX FACTORIES.									
Spinning:									
District A.	–	–	–	1	40	–	2	10	46
„ B.	2	–	32	5	63	30	4	26	10
„ C.	13	330	53	2	75	–	1	–	10
	15	330	85	8	178	30	7	36	66
Weaving:									
District B.	1	20	–	–	–	–	–	–	–
„ C.	2	26	–	–	–	–	1	–	10
„ D.	2	11	–	–	–	–	–	–	–
Dressing, &c.:									
District A.	1	5	–	–	–	–	–	–	–
	6	62	–	–	–	–	1	–	10
Total of flax factories	21	392	85	8	178	30	8	36	76

New Factories, Additions, and unoccupied Factories—*continued.*

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied, to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
SILK FACTORIES.									
Throwing:									
District A. -	4	86	6	–	–	–	2	6	6
„ B. -	3	11	9	–	–	–	4	18	–
„ C. -	–	–	–	1	40	–	–	–	–
„ D. -	–	–	–	–	–	–	1	10	–
	7	97	15	1	40	–	7	34	6
Weaving:									
District B. -	23	31½	–	–	–	–	–	–	–
Spinning waste:									
District C. -	1	1	–	–	–	–	–	–	–
	24	32½	–	–	–	–	–	–	–
Total of silk factories - -	31	129½	15	1	40	–	7	34	6
Starching:									
District B. -	1	10	–	–	–	–	–	–	–
Felt:									
District B. -	5	88	–	–	–	–	–	–	–

GENERAL SUMMARY.

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied, to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam	Water.
Total of cotton factories	123	2,623½	135	22	446	–	76	1,890	289
„ woollen „ -	51	523	114	5	96	31	26	161	134
„ worsted „ -	15	224	40	–	–	–	14	109	10
„ flax „ -	21	392	85	8	178	30	8	36	76
„ silk „ -	31	129½	15	1	40	–	7	34	6
„ starching & felt	6	98	–	–	–	–	–	–	–
Grand Total -	247	3,990	389	36	760	61	131	2,230	515

Appendix No. 5.

Table No. I.

	Horse Power employed in the Factories of the United Kingdom in								
	1838.			1850.			1856.		
	Steam.	Water.	Total.	Steam.	Water.	Total.	Steam.	Water.	Total.
Cotton -	46·826	12·977	59·803	71·005	11·550	82·555	88·001	9·131	97·132
Woollen -	11·525	9·092	20·617	13·455	8·689	22·144	17·490	8·411	25·901
Worsted -	5·863	1·313	7·176	9·890	1·625	11·515	13·473	1·431	14·904
Flax - -	7·412	3·677	11·089	10·905	3·387	14·292	14·387	3·935	18·322
Silk - -	2·457	927	3·384	2·858	853	3·711	4·360	816	5·176
	75·083	27·926	102·069	108·113	26·104	134·217	137·711	23·724	161·435

Table No. II.

	No. of Children under 13 Years of Age employed in the Years			
	1835. *a*	1838. *b*	1850. *b*	1856. *b*
Cotton - - -	28·673	12·327	14·993	24·648
Woollen - -	9·451	6·203	7·094	6·703
Worsted - -	3·959	4·534	9·956	11·228
Flax - - -	5·290	1·767	1·581	1·806
Silk - - -	*9·082	*4·452	†1·498	†1·686
Total, exclusive of Silk Factories -	47·373	24·831	33·624	44·385
Total - - -	56·455	29·283	35·122	46·071

a All working full time, except 17·147 working 8 hours and attending school.

b Working half time and attending school.

* None of these children were attending school.

† These children, between 8 and 11 years of age, were working half time and attending school.

Table No. III.

Number of Males between 13 and 18 Years of Age.

Fabric.	1835.	1838.	1850.	1856.
Cotton	27·339	41·046	37·059	38·941
Woollen	8·042	11·018	11·884	11·134
Worsted	2·081	3·753	7·695	7·116
Flax	3·457	5·953	8·012	8·950
Silk	2·654	4·739	4·951	6·059
	44·573	66·509	67·864	72·220

Table No. IV.

Number of Females above 13 Years of Age.

Fabric.	1835.	1838.	1850.	1856.
Cotton	105·545	141·184	183·912	211·742
Woollen	19·150	18·833	26·810	30·579
Worsted	8·136	20·321	46·901	51·371
Flax	19·961	29·828	46·843	55·863
Silk	14·904	20·806	29·027	38·271
	167·696	230·972	333·493	387·826

Table No. V.

Number of Males above 18 Years of Age.

Fabric.	1835.	1838.	1850.	1856.
Cotton	57·829	64·547	94·960	103·882
Woollen	18·818	18·754	28·655	30·675
Worsted	1·704	3·020	15·185	18·079
Flax	4·504	6·009	11·998	13·643
Silk	4·105	4·306	7·068	10·121
	86·960	96·636	157·866	176·400

Table No. VI.

Total Number of Persons Employed.

Fabric.	1835.	1838.	1850.	1856.
Cotton	219·386	259·104	330·924	379·213
Woollen	55·461	54·808	74·443	79·091
Worsted	15·880	31·628	79·737	87·794
Flax	33·212	43·557	68·434	80·262
Silk	30·745	34·303	42·544	56·137
	354·684	423·400	596·082	682·497

Table No. VII.

1835.—Centesimal Proportion of Persons Employed.

Fabric.	Children under 13.	Males between 13 and 18.	Females above 13.	Males above 18.
Cotton - -	13·1	12·5	48·1	26·3
Woollen - -	17·0	14·5	34·6	33·9
Worsted - -	24·9	13·1	51·3	10·7
Flax - - -	15·9	10·4	60·1	13·6
Silk - -	None attending school	19·8	66·9	13·3

Table No. VIII.

1856.—Centesimal Proportion of Persons Employed.

Fabric.	Children under 13 attending School.	Males between 13 and 18.	Females above 13.	Males above 18.
Cotton -	6·4	10·3	55·9	27·4
Woollen - -	8·5	14·1	38·7	38·7
Worsted - -	12·7	8·1	58·6	20·6
Flax - -	2·3	11·1	69·6	17·0
Silk - - -	3·0	10·8	68·2	18·0

Table No. IX.

Centesimal Proportion of the Different Classes of Hands Employed.

Years.	Children under 13.	Males between 13 and 18.	Females above 13.	Males above 18.
1835 - - -	13·3	12·5	48·8	24·4
1838 - -	5·9	16·1	55·2	22·8
1850 - - -	6·1	11·5	55·9	26·5
1856 - - -	6·6	10·6	57·0	25·8

Report of Leonard Horner, Esq., Inspector of Factories, for the Half Year ended the 31st of October 1856.

Factory Inspectors' Office,
19th January 1857.

Sir,

All the 2,070 factories and printworks in my district have been inspected, and 825 of them twice, during the half year. Serious and long-continued illness in my family prevented me from making my usual personal visits; but the results of every inspection were brought before me by the weekly reports of the Sub-inspectors, and have been recorded; and measures were taken to correct any irregularities that had been met with. These were not very many, and, considering the large number of factories and printworks, those of a more serious nature were comparatively few in amount.

Thirty-four factories have been inspected three times in the half year, and some more frequently, in consequence of notices having been received either by the Sub-inspectors or myself that in those mills children, young persons, and women were employed before six o'clock in the morning, after six o'clock in the evening, after two o'clock on Saturdays, and during the times set apart by law for those persons having their breakfasts and dinners. In some of the instances the parties were caught in the fact, and they were prosecuted, convicted, and fined, as will appear in the annexed return of prosecutions; of the total number of these, viz., thirty-nine, seventeen were for over-working. In some instances the charges of over-working were mistakes, or were not proved; but in others detection was prevented, although there was no doubt of the guilt, by the facilities which the Factory Act itself supplies.

To prevent its being supposed, in reading these prosecution returns, that the persons named in the information constituted the whole number of those illegally employed, it is right to state that they are usually a small per-centage of them. They were the only persons whom the Sub-inspector (or the constable if he had one with him) could swear to as having been employed, an indispensable ground by the Act for a charge of over-working, and whose names and addresses he could get. So soon as he appears, the manufacturing machinery is usually stopped, and although the people could be there for no other purpose than attending upon it, if they were not so employed the charge could not be sustained, by reason of the wording of the Act. They are generally sent out of the mill in great haste, often

more doors than one facilitating their rapid dispersion. An instance has lately occurred, and it is not a solitary one, of the gas being extinguished when the Sub-inspector came into the room, leaving him suddenly in darkness among complicated machinery.

Such over-working is the violation of the Act, of a serious kind, that is of most frequent occurrence, and it is on the increase. The profit to be gained by it appears to be, to many, a greater temptation than they can resist; they calculate upon the chance of not being found out; and when they see the small amount of penalty and costs, which those who have been convicted have had to pay, they find that if they should be detected there will still be a considerable balance of gain. Such persons form, no doubt, a small minority among the mill-owners; but it is to be regretted that imperfections in the Act should make such evasions of it practicable by unscrupulous persons.

I have in my last and in former reports brought this subject prominently forward, and I pointed out the imperfections in the Act to which I refer; and by imperfections I mean, that the law not only does not provide the means by which its obvious intention may be carried into effect, but even supplies the mode by which that intention may easily be frustrated. But as our reports, amid the pressure of more important matters, are soon forgotten, I feel it to be necessary to refer to what I brought under the notice of the Secretary of State five years ago, because those who feel themselves aggrieved by the unfair proceedings, little aware of the defects in the Act which render the efforts of the Inspectors in most cases nugatory, very naturally imagine that they are remiss in their duties when they allow such notorious violations of the law to be practised with impunity.

In my report for the half-year ending the 31st of October 1851 there is the following passage:—

"The chief exceptions to a due observance of the main provisions of the law consists of cases of overworking: that is, employing young persons and women for a longer time per day than the law allows. This is done in various ways: by beginning work before six in the morning, by not stopping it at six in the evening, and by abridging the times the law has fixed for the meals of the work-people. There is no part of the Factory Acts in which the masters take so much interest, and most naturally and reasonably so, as the enactments by which the time of working their machinery is limited; and the strict observer of the law has a right to demand that, as far as is practicable, the same amount of time shall be adhered to in all mills.

"The importance of such uniformity can only be rightly understood by those who know how largely profits are affected by even a very small increase daily of the time the machinery is kept in motion. Five minutes a day's increased work, multiplied by weeks, are equal to two and a half days of produce in the year; but the fraudulent over-working goes far beyond that amount.

"It is therefore most natural that I should hear, as I frequently do, great indignation expressed by those who are strictly obeying the law against the fraudulent advantages which many competitors in the same market have over them; that I should be often exhorted to put a stop to these violations of the law; and that it should sometimes be said, in very plain terms, that the Inspectors are remiss in their duty. I am not aware of any case where there has been a want of exertion on the part of any of the Sub-inspectors or myself to detect and bring to justice any persons accused of such fraudulent over-working. But the difficulties we have to contend with are very great, and I feel myself called upon, in justice to the gentlemen who act as Sub-inspectors in this district, to point them out. It must be borne in mind that, in laying an information against a mill-owner, we must charge him with the illegal employment of certain individuals on a particular day or days. In cases where the additional time is gained by a multiplication of small thefts in the course of the day there are insuperable difficulties to the Inspector making out a case that he can take into court with any hope of obtaining a conviction. There are three periods of the day when the steam engine starts, viz., when the work begins in the morning, and when it is resumed after the two meals of breakfast and dinner; and there are three periods when it stops, viz., at the beginning of each meal-time, and when the work ceases in the evening. Thus there are six opportunities when five minutes may be stolen, or half an hour each day. The Inspector, if he came unnoticed, might detect *one* of these petty thefts, but very good care would be taken that he should have no other case on that day. If we take into account the plausible excuses that would be made, such as irregularity of clocks, the mistake of the engine-man, &c.,—defences that have again and again been made,—nothing short of its being made clear to the magistrates that it was a part of a systematic course of overworking would, I believe, induce them to convict. To prove a systematic course of over-working, made up of minutes taken at six different times of the day, could manifestly not be done by the observation of an Inspector; it could only be so by the people working in the mill voluntarily coming forward to give evidence. When the fraud is committed by starting the steam-engine half an hour or a quarter of an hour before six in the morning, and going on in the same way after six in the evening, or after two o'clock on Saturdays, detection is more easy, and several informations have been laid, and convictions have been obtained in cases of this kind. But even here the difficulty of making out a clear case is great, for in those places which have acquired a notoriety for over-working there is an organized plan for giving notice at the mills of the approach

of an Inspector ; and I have reasons for believing that servants at railway stations and at inns are employed for this purpose."

In my report for the following half year I stated as follows :—

" In my last report I drew the attention of the Secretary of State to the almost insuperable difficulties, from the state of the law, which prevent the Inspectors from putting an effective stop to illegal working. If the Legislature, when the last Factory Act was framed, could have foreseen the contrivances which have since been resorted to by some mill-owners to work beyond the prescribed limits I do not doubt that sufficient checks would have been provided. We have now learned the evasions that we have to provide against, in order that those who strictly comply with the Act may not be exposed to the injury they at present suffer by this illegal over-working ; but the Legislature can alone give adequate protection."

In my report for the next half year, in describing some gross cases of over-working, and the efforts made to have them punished, the following passage occurs :—

" I regret to say that the offence of working young persons and women for a greater number of hours daily than is legal, long complained of, still prevails to a considerable extent in some parts of my district. In my two last reports I have dwelt at some length on this subject,—on the wilful commission of the fraud by persons of large property,—on the mean contrivances to which they have recourse in order to elude detection,—and the obstacles which the Inspectors meet with, from the imperfect provisions of the Act, in their endeavours to put down an evil so great as a systematic violation of law,—one so justly complained of by mill-owners who are strictly obeying the Act. All that I have stated in these reports is equally applicable to the last half-year and to the present time."

Referring to one of the mill-owners prosecuted, who had brought forward his steam-engine man as the person who had been guilty of the over-working, I observe in the same report:—

" There are some provisions in the Factory Acts which may be violated by the servants of the mill-owner without his knowledge, and without any advantage to him, and it was therefore just that he should be protected in such cases, as he is by the provision in sect. 41 of 7 Vict. c. 15., that, 'if after the commission of the offence has been proved the occupier of the factory shall prove, to the satisfaction of the justices, that he had used due diligence to enforce the execution of the Act, and that the said agent, servant, or workman had committed the offence in question without his knowledge, consent, or connivance, the said agent, servant, or workman shall be convicted of such offence, and shall pay the penalty instead of the occupier of the factory.' But the case of over-working ought certainly not to have been included, for that can never be done systematically or even for

a very short time, without the knowledge, consent, or connivance of the master."

If the general body of mill-owners, and the people they employ, feel that the over-working I have described is a serious evil, and desire that all mills shall be on an equal footing as to time, the Legislature can alone give them relief by an amending Act, which will render evasions, if not wholly impracticable, much more difficult than they are at present.

ACCIDENTS reported by the Certifying Surgeons in conformity with Sections 22 and 23 of 7 & 8 Vict. c. 15.

TABLE No. I.—*Accidents arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.&F.
Causing death	5	–	4	–	1	–	10	–	10
Amputation of right hand or arm	2	–	2	–	–	1	4	1	5
Amputation of part of right hand	16	11	13	30	5	2	34	43	77
Amputation of left hand or arm	2	–	1	1	–	–	3	1	4
Amputation of part of left hand	13	12	9	10	6	4	28	26	54
Amputation of any part of leg or foot	–	–	1	–	2	–	3	–	3
Fracture of limbs and bones of trunk	18	2	11	2	8	–	37	4	41
Fracture of hand or foot	25	14	20	23	12	7	57	44	101
Injuries to head and face	5	18	17	11	5	1	27	30	57
Lacerations, contusions, and other injuries not enumerated above	133	105	124	148	50	22	307	275	582
Total	219	162	202	225	89	37	510	424	934

TABLE No. II.—*Accidents not arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.&F.
Causing death	–	–	1	–	–	–	1	–	1
Amputation of any part of leg or foot	1	–	–	–	–	–	1	–	1
Fracture of limbs and bones of trunk	2	–	–	–	1	1	3	1	4
Fracture of hand or foot	–	–	1	–	–	–	1	–	1
Injuries to head and face	1	1	1	1	–	1	2	3	5
Lacerations, contusions, and other injuries not enumerated above	3	–	3	1	3	1	9	2	11
Total	7	1	6	2	4	3	17	6	23

The ten fatal accidents caused by the machinery were as follows:—

1. Edmund Ashworth, aged 58, hoist tenter. He was taking a skip of bobbins from the fourth story to the bottom, and having, as he supposed, stopped the hoist at the fourth floor, he stepped out, and drawing the skip backward to put it on the hoist, it had gone up to the fifth story from not acting properly, and he, not aware, fell down to the ground floor, and was killed on the spot.

2. Richard Slater, aged 35, engine oiler. By the bursting of the cover of the throstle valves in the engine house, and the consequent escape of steam, he was scalded to death.

3. James Parkinson, aged 41, engine tenter. Killed by the same cause, and on the same occasion, as the preceding.

4. Joseph Speaky, aged 10 years, learning to be a mule creeler. His skull fractured by getting between the end of a mule and a wall. Instant death.

5. Peter McLoughlin, aged 40. He was landing a bale of cotton which was being raised up from the story below, when the bale broke loose from the hooks, and in consequence of his keeping his hold he fell through the trap door on the flags of the story below, received a fracture of the skull, and died in fifteen minutes.

6. Thomas Hitchin, aged 13, employed in the packing room of a cotton mill. Fell down the well of a hoist into the cellar below, where he was found with his skull fractured; and he died next day.

7. Joseph Sedgwick, aged 17, weaver. He was putting the strap upon the pulley and drum which drives a loom; he had put the strap round the pulley, and held it in his hands; the strap by some means lapped on the shaft, it drew him up, and he was carried round the shaft. (See Appendix to Joint Report.)

8. Stephen Collins, aged17, scutcher feeder. Was holding the driving strap of the lapping machine whilst it was being pieced, the persons who were piecing it let the top part fall, and Collins clinging to it, instead of letting it go, and the strap having wound round the horizontal shaft, he was carried round and killed. (See Appendix to Joint Report.)

9. Thomas Glynn, aged 17, doffer. He was putting a strap on the drum, when it fell upon the horizontal shaft, lapped, and drew him up, and he was killed. (See Appendix to Joint Report.)

10. Thomas Hansborough, aged 20, throstle-room jobber. Dragged up by a strap to an unfenced horizontal shaft, and was instantly killed. (See Appendix to Joint Report.)

On the subject of the much agitated question of the fencing of horizontal shafts, which led to the Act of last session, I have little to say beyond what is contained in the joint report of my colleagues and myself. During the last year, notwithstanding all that was so confidently asserted of the impracticability and even the danger of

fencing these shafts, in very many instances this has been done by means of casings, sometimes of wood and sometimes of iron, by parallel rods, and by rectangular hooks, of which the following is a very instructive example:—

A young man in the employment of the Hanover Mill Company, a large cotton factory in Manchester, while engaged with the overlooker of the room, in endeavouring to replace a strap on a horizontal shaft, was caught by the strap and carried round the revolving shaft many times, until the steam engine was stopped, when he was taken down mangled and dead. Mr. Sub-inspector Jones, who, by my direction went to the factory to investigate the case, reported,—that it was the main horizontal shaft running at a height of ten feet from the floor, but only five feet six inches from the top of a throstle frame on which the young man had stood to replace the strap; that it is polished, and was not provided with either strap hooks or any other mode of fencing; that in the course of the investigation he had remarked to the overlooker above named, that a strap hook would have prevented the accident, and that he, the overlooker, had concurred in the opinion; that he was told by the manager that he had received instructions from his employers to put up strap hooks or parallel rods wherever they could be applied, and that he was shown some specimens of both plans, which had been adopted since the occurrence of the accident. Last Thursday I requested Mr. Sub-inspector Graham to call at the factory, to ascertain what progress had been made in the fencing, and he has informed me that he went on Saturday and "ascertained that rectangular hooks are generally applied throughout the factory."

From what I know of the owners of the Hanover Mill, I have no doubt that, in not fencing their horizontal shafts sooner, they were acting under the belief that by reason of their height there could be no danger from them; and I make this case known, because it may lead others not to be too confident that their workpeople are free from all risk of accidents from unfenced horizontal shafts, however high they may be, but to take all necessary precautions to prevent accidents so generally productive of fearful mutilations, and often of death.

Within the last few days a similar case has been brought before me. I conceive it so important to show, without loss of time, any clear instance of a serious accident from a lofty unfenced horizontal shaft, followed by the immediate voluntary adoption by the millowner of a kind of fencing repudiated by those who were most active in promoting the

Act of last session, that I do not hesitate to bring this case forward, although not within the half-year to which this report belongs.

On the 8th of the present month, William Ellison, aged eighteen, employed in the cotton factory of Messrs. John and William Slingsby, of Carlton, near Skipton, in Yorkshire, was killed by an unfenced horizontal shaft; and the surgeon's report states, that there was a compound fracture of both his legs and left arm, that the chest was broken on the left side, and that the ribs on the right side were broken. I directed Mr. Sub-inspector Jones to investigate the case: he went to the factory on the 16th instant, and his report is as follows:—

"John Calvert, my informant, the carder or overlooker of the room, stated, that the injured person and himself were engaged in replacing a strap, which had been removed for the purpose of grinding the cards, on the drum of the horizontal shaft above, and on the pulley of the carding engine below. To accomplish this, the deceased had to mount a ladder, and while in that position he endeavoured to put the strap, which he was holding in his hand, around the revolving drum; that, failing in this attempt, he let the strap fall on the shaft, around which it immediately became entangled, taking the deceased around with it, and causing the frightful mutilations described. The horizontal shaft is polished, is 10 feet 4 inches from the floor, and 2 feet from the ceiling. At the time of the accident this shaft was not provided with any kind of fencing whatsoever; but it is now in contemplation to apply that simple contrivance, the strap hook, to every drum in the factory. If this precaution had been taken at an earlier period, it is more than probable that such a melancholy occurrence as the present would never have taken place."

The following grants from the Penalties' Fund in my district to schools attended by children employed in factories have been made during the half year, for the purpose of procuring supplies of school books, maps, and other materials for teaching:—

St. Michael's National School, Blackburn	£10	0	0
Denshaw in Saddleworth Church School	5	0	0
Rochdale Parochial School	10	0	0
Granes, near Haslingden, Church School	5	0	0
The British School at Milnrow, near Rochdale	10	0	0
St. George's Church School, Chorley	10	0	0
Waterside Church School, near Colne	10	0	0
Waterhead Church School, near Oldham	10	0	0
St. Ignatius Roman Catholic School, Preston	10	0	0
Smallbridge Church School, near Rochdale	15	0	0
Wardle Church School, near Rochdale	10	0	0
Hamer Church School, near Rochdale	10	0	0
	£115	0	0

A large-sized terrestrial globe has been supplied to St. Mary's National School and to St. Ignatius Roman Catholic School in Preston, and a set of the Kildare Place Society's Collection of Books for School Lending Libraries was offered to and accepted by the Church School at Freckleton, near Preston; the Factory School of Messrs. James Schofield and Son, near Rochdale; and St. Ignatius Roman Catholic School, Preston.

I have appointed Dr. Walter Garstang, of Dobcross in Saddleworth, a certifying surgeon, in the room of Mr. Thom, deceased; Mr. John Buck, of Colne, for the Barrowford district, in the room of Mr. Bringloe, resigned; Mr. John Pinder, at Whalley, the surgeon at Accrington being too distant from a factory some time since erected at the former place; and Mr. Robert Taylor, of Hesket New Market, in the room of Mr. Broadbent, resigned.

New Factories.

From the following tables it will be seen that 103 new cotton mills, having a combined power of 2,320 horses, were set to work in my district in the twelve months ending the 31st of October last, and that additions to existing factories to the extent of 408 horses have been made during the same period; but 47 mills, having a combined power of 1,164 horses, ceased to work; which leaves an increase within the year of 56 mills, with 1,156 horses' power. Reckoning five persons to the horse power, on the authority quoted in my report for the half year ended the 31st of October 1855, the above increase must have given employment to 5,780 additional persons in that branch of manufacture. The increase in the year ending 31st October 1855 was 33 mills and 1,042 horses' power, giving employment to 5,210 persons; and thus, in two years only, the increase in the cotton manufacture, in my district alone, has amounted to 89 factories, and 2,198 horses' power, giving employment to nearly 11,000 persons.

I. Factories, or parts of factories, working on the 1st November 1856, but not at work on the 31st October 1855, being new buildings erected for factories, or old buildings newly adapted for factories, or factories having been unoccupied, set to work between those dates, but not including mere removal of a firm from one building to another.

II. Additions to factories existing prior to 1st November 1855, made between 1st November 1855 and 31st October 1856, when additional power was re-

quired, and stating the amount of such additional power.

III. Factories, and parts of factories, unoccupied on the 1st November 1856, indicating the manufacture in which each was engaged, and the amount of horse power each employed.

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied, to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
Cotton spinning only -	31	901	31	10	138	—	21	490	27
Cotton spinning and weaving - -	22	677	3	7	245	—	10	424	64
Cotton weaving only -	46	579	30	3	25	—	14	142	8
Cotton doubling and small ware - -	4	99	—	—	—	—	2	9	—
Total Cotton -	103	2256	64	20	408	—	47	1065	99
Woollen and Worsted Mills - -	2	8	—	2	82	—	6	16	36
Flax Mills - -	—	—	—	1	40	—	2	10	46
Silk Mills - -	4	86	6	—	—	—	2	6	6
Total -	6	94	6	3	122	—	10	32	88

I have the honour to be,
Sir,
Your very obedient servant,
LEONARD HORNER.

The Right Hon.
Sir George Grey, Bart.,
&c. &c. &c.

Appendix.

List of Prosecutions in Mr. Horner's District during the Six Months ended the 31st October, 1856.

Date.	Persons summoned.	Magistrates who heard the Cases.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	Remarks.
			In the Sub-Inspectorship of Mr. Ewings.	£ s. d.	£ s. d.	
1856. July 8	John and James Mercer, Clitheroe.	Jonn. Peel, Esq., and H. A. Littledale, Esq., Clitheroe.	Working 20 young persons and females after 6 o'clock p.m.	20 0 0	21 4 0	
,,	,, ,,	,, ,,	Working 16 young persons and females after 6 o'clock p.m.	– –		Withdrawn on payment of costs.
			In the Sub-Inspectorship of Mr. Patrick.			
June 13	Jas. Ashworth and Sons, Spring Mill, Smallbridge.	T. A. Crook, Jas. Chadwick, and Abm. Brierley, Esqrs., Rochdale.	Employing three young persons during the dinner hour.	9 0 0	1 19 6	
,,	Wm. Sprinsley, Two Bridges, Milurow.	,, ,,	Employing three young persons after 2 o'clock upon a Saturday.	3 0 0	1 8 6	Convicted in the highest penalty in one case, and costs in the other two.
,, 20	Jno. Ashworth, Clough Bridge, Rawtenstall.	Ralph Holden, Jno. Hoyle, and Henry Slater, Esqs., Haslingden.	Employing 14 women, young persons, and children after 6 o'clock p.m.	9 0 0	6 1 6	Convicted in the highest penalty in three cases, and costs in the remainer.
,,	,, ,,	,, ,,	Employing a young person without registering the name.	– –	0 9 6	Convicted in the costs only.
,,	,, ,,	,, ,,	Employing a young person without a medical certificate.	– –	0 7 6	Convicted in the costs only.
,,	Taylor and Hoyle, Greave Mills, Bacup.	,, ,,	Employing two young persons after 6 o'clock p.m.	6 0 0	1 4 0	

List of Prosecutions—*continued.*

Date.	Persons summoned.	Magistrates who heard the Cases.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	Remarks.
1856.				£ s. d.	£ s. d.	
Aug. 27	Thos. Rhodes, Arrowscroft Mill, Hollingworth.	Jno. Chapman, and James Ashton, Esqrs., Hyde, Cheshire.	Employing during the breakfast hour Betty Lockwood.	3 0 0	0 13 0	
"	" "	" "	" " Hannah Orville.	– –	0 10 6	Dismissed.
"	" "	" "	" " Ann Hampson.	– –	0 10 6	Ditto.
"	" "	" "	" " Eliza Dearnley.	– –	0 10 6	Ditto.
"	" "	" "	" " Sarah Ann Dearnley.	– –	0 10 6	Ditto.
"	" "	" "	" " Mary Ann Shard.	– –	0 10 6	Ditto.
"	" "	" "	" " Emma Harrop.	2 0 0	0 13 0	
"	" "	" "	" " Eliza Ann Andrews.	2 0 0	0 13 0	
"	" "	" "	" " Elizabeth Cooper.	2 0 0	0 14 0	
"	" "	" "	" " Mary Kemp.	– –	0 10 6	Dismissed.
"	" "	" "	" " Nancy Dearden.	2 0 0	0 13 0	
"	" "	" "	" " Sarah Dearden.	– –	0 10 6	Not proceeded with.
			In the Sub-Inspectorship of Mr. Coles.			
May 8	Thomas Lees, Ellyclough Mill, Royton.	Rev. T. S. Mills, G. Barlow, and E. A. Wright, Esqrs., Oldham.	Not reporting an accident to the certifying surgeon of the district.	2 10 0	0 18 0	
"	" "	" "	Not having registered the name and date of the first day of employment of a young person employed in his factory.	2 10 0	0 14 6	
" 21	David Hallies, operative -	J. Grimshaw and J. Chadwick, Esqrs., Ashton.	Giving a certificate of birth of his son William Hallies, knowing it to be false.	– –	1 0 6	Convicted in the costs only.
"	William Conway, manager of Mr. Robt. Platt's new mill, Stalybridge.	" "	Employing six young persons and children after 2 o'clock p.m. of a Saturday.	3 0 0	3 8 6	Three cases withdrawn on payment of costs.

„ 22	James Simister, Priory Mill, Oldham.	Rev. T. S. Mills, E. A. Wright, and S. Radcliffe, Esqrs., Oldham.	Employing two women during the dinner hour.	2 0 0	1 9 0		
„	John Taylor, Oldham -	„ „	Neglecting to register the name and date of the first day of employment of a young person employed in his mill.	– –	0 13 6		Withdrawn on payment of costs.
„	„ „	„ „	Neglecting to obtain a surgical certificate for the same young person.	– –			Withdrawn on payment of costs.
May 22	Edward Mayall, Oldham -	Rev. T. S. Mills, E. A. Wright, and S. Radcliffe, Esqrs., Oldham.	Neglecting to register the name and date of the first day of employment of a young person employed in his mill.	2 10 0	0 19 0		
„	„ „	„ „	Neglecting to obtain a surgical certificate for the same young person.	2 10 0	0 19 0		
„ 28	James Fielding, Providence Mill, Lees.	James Lord and John Chadwick, Esqrs., Ashton	Neglecting to register the name, &c., of a child employed in his mill.	2 0 0	1 8 6		
„	„ „	„ „	Neglecting to obtain a surgical certificate for the same child.	2 0 0	1 8 6		
„ 30	Wadsworth, Howard, & Co., Currier Lane, Ashton.	J. Metcalfe and J. Dean, Esqrs., Ashton.	Employing six young persons and women after 2 o'clock p.m. of a Saturday.	2 0 0	2 15 0		Four cases withdrawn on payment of costs.
June 25	Samuel Heginbottom, operative, Stalybridge.	Abel Buckley, John Chadwick, and J. Grimshaw, Esqrs., Ashton.	Making a false certificate of the birth of his son, Thomas Heginbottom.	5 0 0	1 0 0		The Magistrates in this case ordered the costs to be paid out of the fine.
July 2	Thos. Howarth, operative, Droylsden.	Abel Buckley, James Lord, and J. Grimshaw, Esqrs., Ashton.	Neglecting to send his child to school - - -	– –	0 10 6		Withdrawn on payment of costs.
„ 3	R. H. Moore, Fountain Mill, Oldham.	Rev. T. S. Mills, E. A. Wright, and Nathan Worthington, Esqrs., Oldham.	Employing four young persons after 2 o'clock p.m. of a Saturday.	2 0 0	1 14 6		Two cases withdrawn on payment of costs.
July 3	R. & T. Hanson, Fountain Mill, Oldham.	Rev. T. S. Mills, E. A. Wright, and Nathan Worthington, Esqrs., Oldham.	Employing a woman after two o'clock p.m. of a Saturday.	1 0 0	0 14 6		
„ 9	John Holden, operative, Delph.	James Lees, Thos. Robinson, and J. H. Whitehead, Esqrs., Upper Mill.	Employing a child without having registered the name, &c.	– –	0 14 0		Dismissed.

LIST OF PROSECUTIONS—*continued.*

Date.	Persons summoned.	Magistrates who heard the Cases.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	REMARKS.
1856.				£ s. d.	£ s. d.	
July 9	Samuel Seel, Mossley.	James Lees, Thos. Robinson, and J. H. Whitehead, Esqrs., Upper Mill.	Employing a child after 6 o'clock p.m.	1 0 0	0 13 6	
"	George Ashton, Shelderslow, Lees.	" "	Employing a child without a school certificate.	1 0 0	0 13 6	
"	John Shaw (parent), Lees.	" "	Neglecting to send his child to school.	– –	0 7 6	Withdrawn on payment of costs.
Aug. 6	Samuel Seel, Mossley.	" "	Employing two young persons without having registered their names, &c.	4 0 0	2 10 0	
"	" "	" "	Employing a young person without a surgical certificate.	2 0 0		
"	" "	" "	Employing two young persons after 6 o'clock p.m.	3 0 0		
"	Benjamin Sykes and Son, Dobcross.	" "	Employing four women during the dinner hour.	– – –	– – –	Withdrawn on payment of costs.
Sept. 10	J. H. Lawton and Bros., County End, Lees.	Rev. R. Whitelock, Jas. Lees, J. H. Whitehead, and Thos. Robinson, Esqrs.	Employing 14 women, young persons, and children before 6 o'clock a.m.	12 10 0	9 15 0	Four cases withdrawn on payment of costs.
Oct. 2	Jas. Scholes and Co., Lee Mill, Oldham.	Rev. T. S. Mills, G. Barlow, and S. Radcliffe, Esqrs., Oldham.	Making a false entry in the register of children.	5 0 0	0 19 6	
"	" "	" "	Neglecting to obtain a surgical certificate for the same child.	2 0 0	0 10 6	
" 29	Dabb and Crosby, Shepley Mills, Dukinfield, Ashton.	Jonah Harrop, James Lord, John Chadwick, and A. B. Wimpeny. Esqrs.	Neglecting to register the names, &c. of two young persons.	– –	1 9 0	These cases were dismissed, the defendants claiming exemption under Sec. 73, 7 Vic., c. 15, on the ground that
			Neglecting to obtain surgical certificates for the same two young persons.	– –		

								these young persons, though working in a part of their factory, were solely employed in calendering.
„	„ „	„ „	Employing five women after 6 o'clock p.m.	3	0	0	2 15 6	Two cases withdrawn on payment of costs.
			In the Sub-Inspectorship of Mr. Jones.					
June 30	W. L. and J. Wild, Shuttleworth.	Richard Ashton, John Lomax, and Robt. Kay, Esqrs., Bury.	Employing 33 young persons and females during meal times.	28	0	0	20 3 6	Six cases withdrawn on payment of costs.
Aug. 28	Samuels and Pope, Farnworth.	Rev. J. Birley, W. F. Hutton, P. Ainsworth, and P. Martin, Esqrs., Bolton.	Employing 21 young persons and females after 6 p. m.	16	0	0	21 1 4	Ten cases withdrawn on payment of costs.

TWENTY-FOURTH HALF-YEARLY REPORT under the Act 7 Vict. c. 15, for amending the Laws relating to Labour in Factories. By THOMAS JONES HOWELL, Esq.

Factory Inspectors' Office,
15th December 1856.

SIR,

I HAVE received from the several Sub-inspectors the usual reports of their proceedings in administering the law in their respective districts, and I have to report that the regulations of the several Acts of Parliament relating to factories have been generally observed. With the revival of trade in the spring complaints of infractions of the law became more frequent. These complaints are generally made by the operatives, but they are very frequently made by the masters themselves, who see their competitors beginning five, ten, or fifteen minutes before the appointed time, snatching a few minutes more at the beginning and other few minutes at the end of each stoppage for meals,—or, as it is termed, "nibbling" or "cribbing at meal times,"—and prolonging the working day by stopping "only a few minutes after" six o'clock at night; thus keeping the hands at work half or three-quarters of an hour in the day longer than the law allows, and so stealing a march upon the rest of the trade. "If you allow me," said a high'y respectable master to me, "to work only ten minutes in the day over "time, you put one thousand a year in my pocket." The fair traders, therefore, are fully alive to the petty pilferings of minutes, by their less scrupulous competitors, at the different times of starting and stopping the machinery in the course of the working day.

Such is the aspect of these excesses by fractional instalments when contemplated from the masters' point of view. The operatives regard the practice with even more dislike. "I take the liberty of writing to you concerning the hours "we get at ——'s. We have to be at work fifteen minutes "before six in the morning and fifteen minutes after six at "night. If your Inspector would visit us five, ten, or fifteen "minutes after six at night he would find us working; and "to have a sharp look-out at the clock, as soon as there "is any danger the timekeeper puts the clock fast or slow "to answer his purpose, or lays the fault on the engineer's "clock."

Another complainant from the same locality (Belfast), but speaking of a different factory, thus expresses himself:

" —— and Co. keep their mill working unregular hours, " commencing at half-past five in the morning, ten minutes " at breakfast hour, ten minutes at dinner hour, ten in " the evening, which constitutes an hour in the day. This " has been the case regular, and hope your Honour will " investigate the matter." Remembering the circumstances under which the Factory Amendment Act of 1850 was passed,—as a compromise whereby the benefit of the Ten Hours' Act of 1847 (commonly known as Fielden's Act) was withdrawn in order to secure to those whose labour is restricted the advantage of one uniform time for beginning and ending work, namely, from 6 a.m. to 6 p.m., with intervals of not less than one hour and an half between those limits, to be given at the same periods of the day for the rest and refreshment of all,—bearing in mind that in consideration of these advantages the Act of 1850 extended the factory working day from the previous limit of ten hours, as fixed by the Act of 1847, to the present limit of ten hours and an half on five days of the week, and that the extra half hour thus secured to the master gives him an ample margin for every casualty, and leaves him no pretext for working longer than the prescribed limit of ten hours and an half, either by starting too soon in the morning, by curtailing the intervals for rest and refreshment, or by working after six o'clock at night; I have continued to act upon the rule stated in my Reports of 10th March, 1852, p. 14, and 30th April, 1855, and have directed the Sub-Inspectors to prosecute in all cases where the statutory limit of ten hours and an half is found to have been exceeded. The excuses put forward to justify these plausible infractions of the law by a few minutes at a time, on the six different occasions of starting and stopping the machinery during the day, are various; the most common is, that the hours of work were exceeded, not only without the connivance, but without the knowledge of the master, and in contravention of his instructions; just as if it were possible that he, as a man of business, could be ignorant of the exact quantity of the raw material which would be worked up in his factory in ten hours and a half, or could fail to note to a nicety the profit accruing to himself by running his machinery " only a few minutes " longer than his neighbours.

The Appendix No. 1 contains the usual half-yearly return of prosecutions for offences against the Factory Acts.

The prosecutions were more numerous than usual, and there were in two of these cases peculiar circumstances which call for especial notice.

An accident from unfenced mill gearing, which caused severe bodily injury to one of the workers, having occurred in the Felt Factory of Messrs Francis Ritchie and Sons, at Belfast, I directed the Sub-inspector to prosecute the occupier for neglecting to send notice of the accident to the certifying surgeon of the district, and for neglecting to hang up in the entrance of the factory the abstract of the Factory Act, and other notices which, for the information of the operatives, the Factory Act (s. 28) requires to be hung up in the entrance of every factory. (Appendix No. I., p. 59.)

The definition of the word factory as given in the interpretation clause of the Factory Act of 1844 (7 Vict. c. 15, s. 73) is extremely comprehensive; it is not the sex or the age of the persons employed, but the nature of the work carried on, which constitutes a Factory. The words are these: "and the word factory, notwithstanding any provision or exemption in the Factory Act, shall be taken to mean all buildings and premises situated within any part of the United Kingdom of Great Britain and Ireland, wherein or within the close or curtilage of which steam, water, or any other mechanical power shall be used to move or work any machinery employed in preparing, manufacturing, or finishing, or in any process incident to the manufacture of cotton, wool, hair, silk, flax, hemp, jute or tow, either separately or mixed together, or mixed with any other material, or any fabric made thereof," 7 Vict. c. 15, s. 73.

Accordingly various regulations of the Factory Act apply to all that portion of mankind, without regard to sex or age, whose business leads them into factories. (See ss. 3, 43, 59, 60.) These concern the general health of the workers, and the prevention of bodily injuries to them from any machinery which can and ought to be guarded. Thus by s. 18, "all the inside walls, ceilings, or tops of rooms, whether plastered or not, and all the passages and staircases of every factory, which shall not have been painted with oil once at least within seven years shall be limewalled once at least within every successive period of 14 months to date from the period when last whitewashed;" and by s. 22, "if any accident shall occur in a factory, which shall cause any bodily injury to any person employed therein, which shall have been of such a nature as to prevent the person so injured from returning to his work in the factory before

9 o'clock of the following morning, the occupier of the factory, or in his absence his principal agent, shall within 24 hours of such absence send a notice thereof in writing to the Surgeon appointed to grant certificates of age for the district in which the factory is situated, in which notice the place of residence of the person injured or the place to which he may have been removed shall be stated; and the Surgeon shall send a copy of such notice to the Sub-inspector of the district by the first post after the receipt thereof." The next section 23 directs the surgeon to make inquiry into the accident, and report thereon to the Inspector of the district; and the next section 24 enacts that "one of Her Majesty's Principal Secretaries of State, on the report and recommendation of an Inspector, may empower such Inspector to direct one or more actions to be brought in the name and on the behalf of any person who shall be reported by such Inspector to have received any bodily injury from the machinery of any factory for the recovery of damages for and on behalf of such person." And it has been invariably held hitherto that those sanitary and other regulations which apply to the factory itself, or to any person employed in it, apply to every place which falls within the definition of a factory in the interpretation clause above quoted, whether any woman, child, or young person be employed there or not. It may be remarked, that the very first Factory Act (which was passed in 1802 at the instance of the first Sir Robert Peel) embraced factories in which men only were employed: see 42 G. 3. c. 73, ss. 1, 2, 10, 11, 12.

In the course of the inquiry in Messrs. Ritchie's case, it transpired that the sufferer injured by the mill gearing was really a "young person," being within the age of those whose hours of labour are limited, though this was wholly immaterial; but it will be seen (Appendix No. I., p. 59), that though his father swore to the youth's being under eighteen years of age, his evidence was not deemed sufficient, that the clergyman who was summoned to produce the baptismal register from Armagh failed to appear in time, and that the case was dismissed on the ground that the Felt Work of the defendants was not a Factory within the meaning of the Act of Parliament, because no woman, child, or young person was proved to be employed there. This decision of the Petty Sessions at Belfast having placed the observance of the law at that place on a different footing from its observance elsewhere, the question was, at my instance, submitted, by direction of the Lord Lieutenant,

to the law officers of the Crown in Ireland, who gave their opinion, "that the Justices were in error in coming "to the conclusion that the Factory Act of 1844 applied "only to factories in which women, young persons, or "children are employed, or that factories such as that "of Messrs. Ritchie, in which adults only are employed, "are altogether exempt from its operation." The law officers were "also of opinion that the decision of the "magistrates in the case in question was wrong; that "the complaint came within the provisions of s. 22 of the "Act, which applies to all cases where any persons em-"ployed in a factory should, by reason of any accident "occurring therein, have received bodily injury, though "no women, young persons, or children may be employed "in such factory." And, in order that the law which is obeyed elsewhere may be equally obeyed at Belfast, I have transmitted a copy of the opinion of the law officers to the clerk of petty sessions there, in conformity with the Irish Petty Sessions Act, 14 & 15 Vict. c. 93, s. 5, clause 4, which directs that the clerk of petty sessions "shall retain "or (if so directed by the justices) shall copy or cause to "be copied into a book to be kept for the purpose all orders, "or circulars, or opinions of the law officers or advisers of "the Crown, addressed or transmitted to the justices." So that it may be confidently expected that in this respect the law will henceforth be interpreted and enforced at Belfast in the same manner as in all other places.

The return of prosecutions contains several convictions for employing persons contrary to the provisions of the Factory Acts, the penalty assigned to which offence by the Factory Amendment Act, 7 Vict. c. 15, s. 56, is a fine of not less than twenty shillings, and not more than three pounds, for each child or young person illegally employed. It will be seen, on reference to the Return (Appendix No. 1, p. 61), that, under the anomalous powers given to him by the 63d section of the Dublin Police Act, a divisional justice in that metropolis imposed a fine of one shilling in each of fifteen cases of illegal employment, an offence which, outside the boundary of that jurisdiction, namely, in every other part of the United Kingdom, is punished by the express direction of the Legislature with a fine of not less than twenty shillings in each case. I am not aware that such a power exists in any other municipality, but the present is the first instance in which the power of reducing fines below the lowest amount fixed by the Legislature has ever been

applied to any offence against the Factory Acts, either in my district, or in the districts of my colleagues.

In the woollen factories the number of small children employed is diminishing in consequence of the introduction of the self-acting piecing machine, and the condenser, inventions which dispense with the employment of children; and, generally speaking, in my district the numbers attending school do not appear to be increasing. The actual numbers at the different dates when the factory census has been taken have been shown in our Joint Report. The return of children between the ages of eight and thirteen years gives the number actually combining factory employment with daily attendance at school at the times when the returns were made. Of even the average duration of each child's attendance at any one school no calculation can be made, nor of the amount of instruction that is obtained by the children; for the law simply requires that the children shall be in a school room for three hours on five days in the week, but it provides no real guarantee that any useful knowledge shall be acquired during such attendance. The occupier of the factory is obliged to obtain a certificate from a schoolmaster that each child under 13 years of age has been in a school for the number of hours required by law; the choice of the school rests with the parents. The only ground upon which an Inspector or Sub-inspector is authorised to disallow the certificate of any schoolmaster is—not that he fails to instruct children, but—that he is "unfit to instruct children by reason of his incapacity to read and write, from his gross ignorance, or from his not having the books and materials necessary to teach them reading and writing, or because of his immoral conduct, or of his continued neglect to fill up and sign the certificates." If, therefore, there is no complaint on the score of immorality, or neglect to fill up the certificates, the Inspector cannot reject the certificate—which is a certificate of attendance merely, and not of proficiency—of any schoolmaster or mistress who is able to teach, and who has the books and materials necessary for teaching children to read and write, although the ability to teach may never be exercised, and the books and materials never be used.

According to the best authority in such matters, it would seem that factory employment is a kind of drudgery which requires small cultivation of the faculties of the mind. "The factory operatives should keep in whole-"some remembrance the fact that theirs is really a low

"species of skilled labour; and that there is none which "is more easily acquired or of its quality more amply "remunerated, or which, by a short training of the least "expert can be more quickly as well as abundantly sup- "plied."* "The master's machinery really plays a far "more important part in the business of production than "the labour and skill of the operative, which six months' "education can teach, and a common labourer can learn."† In many instances, as described by me in former reports, what are called the educational provisions of the Factory Act, or to speak more correctly, the enactments requiring daily attendance at school, are complied with by attendance at some private day school; the qualifications required of the teacher by the Act of Parliament are so slender as to exclude but very few, and to include almost any man or woman who will open, at the lowest possible rate of payment, a room which is called a school for factory children. The parents of the factory children, in complying with those provisions of the Factory Act which enjoin daily attendance at some school, are from poverty necessarily guided in their selection of the school rather by its cheapness than by its merits, in order that as small a sum as possible may be withdrawn from the child's weekly contribution to the common stock for maintenance of the family. And where, as in the Factory Act, the certificate is so ill contrived for the attainment of its professed object—the furtherance of education—as merely to attest the barren fact that a certain number of hours have been spent in a schoolroom, without any guarantee that something useful has been learned, or that some definite progress has been made in gaining useful knowledge, it is of paramount importance that good schools should be provided, and made accessible at as cheap a rate as any others into which children of the poorest people are admitted; otherwise the parents will always choose the cheap private day or dame's schools in preference to those public educational establishments where really useful instruction is to be obtained, but at a higher price.

The remedy for this defect would seem to be to enable public day schools, by a sufficient endowment, to give better instruction at as cheap a rate as that at which these dame's and private schools are opened to factory children, or to

* "The Master Spinners and Manufacturers' Defence Fund. Report of the Committee appointed for the receipt and apportionment of this fund to the Central Association of Master Spinners and Manufacturers." Manchester, 1854, p. 17.

† Ibid. p. 19.

require in every case a certificate of proficiency from time to time as a test of something having been learnt, instead of a mere certificate of so many hours having been spent in a schoolroom. In fact, I may be permitted to express a hope, that public assistance towards the promotion of education may be proportioned rather to the wants than to the wealth of a place, and that they should receive most aid who are the least able to help themselves. The remark not unfrequently obtrudes itself, that building schoolrooms is not education; that what is most needed is the endowment of a school and not the building of a house, upon which the educational zeal of a locality is not unfrequently exhausted. Nevertheless, it is manifest that a desire to provide means of instruction for the poor is spreading in all directions; and containing, as my district does, a large rural intermixed with a manufacturing population it is still more gratifying to observe, that public attention seems to be at length aroused to the paramount necessity of attending to their social and moral condition, to their personal wants and discomforts, to their sanitary state, and to what may be termed the education of the home; —that education which is the most influential through life, viz., the habits of thought and of action, which are acquired and confirmed in the squalid abodes, the damp, cheerless cottage of the country or the cellar dwelling of the town, where all ages and sexes live promiscuously huddled together. At school the child may learn to read, write, and receive other secular and religious instruction; but his future character as a man is sure to be formed at home.

The factories which I personally inspected during the half year were situated in the counties of Antrim, Armagh, Donegall, Down, Dublin, Kildare, Louth, Tyrone, and Waterford.

I have the honour to be,
Sir,
Your obedient Servant,
T. Jones Howell.

To the Secretary of State
for the Home Department.

Appendix No. 1.

Return of Prosecutions for Offences against the Factories Regulation Acts in the District of Thomas Jones Howell, Esq., Inspector, during the Six Months ended the 31st October, 1856.

Date.	Names and Addresses of Persons summoned.	Names of the Magistrates who heard the Case, & Place of Hearing.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	Remarks.
1856.			*In the Sub-Inspectorship of Mr. Trimmer.*	£ s. d.	£ s. d.	
June 4	Kershaw, Leese, and Co., Cotton Spinners, Stockport.	The Mayor, Rev. C. K. Prescot, and John Boothroyd, Esq., Stockport Borough Court.	Having employed two females after 6 o'clock p.m.	2 9 0	1 13 6	Nearly 100 females and young persons were at work when the mill was visited, but they were hurried out of the mill before the Inspector could take down their names.
June 7	Brown Johnson, Congleton, Cheshire.	J. W. T. Swettenham, Esq., Henry Hogg, and Rev. James Brierley, Congleton Petty Sessions.	Having employed three females during meal time.	3 0 0	1 16 0	
June 30	Daniel Smith, Operative, Hyde.	Captain Robert De Hollyngeworth and Samuel Ashton, Esq., Hyde Petty Sessions.	Having allowed a young person to work between the fixed and traversing part of a self-acting machine.	3 0 0	1 1 6	
July 1	Hadfield and Wolfenden, Cotton Spinners, Warrington.	The Mayor, and ——, Esq., Warrington Borough Court.	Having employed a child without having first entered his name and the date of the first day of employment in the Register of Workers.	2 0 0	0 15 6	
Sept. 15	John and Thos. Thorneley, Cotton Spinners, Hyde.	Robert De Hollyngeworth and John Chapman, Esq., Hyde Petty Sessions.	Having employed two children without school certificates.	6 0 0	2 0 0	
„	Robert Pleasance, Carter, Hyde.	„ „	Having neglected to send his two children to school.	– –	1 16 0	Dismissed.
Oct. 21	Messrs. Thornton, Silk Throwsters, Congleton.	Thos. Swanwick, Esq., M.D., and John Dixon, Esq.	Having employed eighteen females after 6 o'clock p.m.	18 0 0	9 19 0	

Charles Trimmer.

1856.				*In the Sub-Inspectorship of Mr. Hickes.*				
May 9	J. and T. Jones, Painswick.		Wm. Stanton, Wm. Capel, Richd. Wyatt, and R. Winterbottom, Esqrs., Town Hall, Stroud.	Employing a young person after 6 p.m.	1 0 0	0 12 0		
,,	,,	,,	,, ,,	Ditto	1 10 0	0 10 0		
,,	,,	,,	,, ,,	Ditto	1 10 0	0 10 0		
,,	,,	,,	,, ,,	Ditto	1 10 0	0 10 0		
,,	,,	,,	,, ,,	Omitting to enter the name of a young person in the register.	Withdrawn.	0 6 0		
,,	,,	,,	,, ,,	Ditto	ditto	0 6 0		
Aug. 22	D. Rowbotham and Son, Brandon.		Town Hall, Coventry, T. S. Morris, and Thos. Banbury, Esqrs., and Richard Lickorish, Clerk.	Employing a child before noon and after 1 o'clock p.m. the same day.	1 10 0	1 0 6		
,,	,,	,,	,, ,,	Employing a child without the certificate of a surgeon.	2 0 0	1 0 6		
,,	,,	,,	,, ,,	Employing a child without the certificate of a schoolmaster.	Withdrawn.	1 0 6		Weston Hickes.
				In the Sub-Inspectorship of Mr. Kent.				
July 1	Rob. Moore, Coker Hill.		G. Harbin and Thos. Hoskins, Esq., Town Hall, Yeovil.	Employing a child without a surgical certificate.	1 0 0	1 12 0		
,,	,,	,,	,, ,,	Employing a child more than 7 hours in one day	1 0 0			
,,	,,	,,	,, ,,	Employing a child before noon and after 1 o'clock p.m. of the same day.	1 0 0			
Aug. 4	Hy. Jupe, Mere		Wm. Windham, Jno. Locke, and Marmaduke Jeffreys, Esqrs., Session House, Hindon.	Employing a young person without a surgical certificate.	1 10 0			
,,	,,	,,	,, ,,	Neglecting to enter the name and date of first day of employment of a young person on the register.	2 10 0			
,,	,,	,,	,, ,,	Neglecting to enter the name and date of first day of employment of a child in the register.	2 10 0			
,,	,,	,,	,, ,,	Employing a child without a surgical certificate	1 10 0	2 8 0		
,,	,,	,,	,, ,,	Employing a child without a schoolmaster's certificate.	1 10 0	0 17 0		
,,	,,	,,	,, ,,	Employing a child before noon and after 1 o'clock p.m. on the same day.	1 10 0			

LIST OF PROSECUTIONS—*continued.*

Date.	Names and Addresses of Persons summoned.	Names of the Magistrates who heard the Case, & Place of Hearing.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	Remarks.
				£ s. d.	£ s. d.	
Oct. 11	Thos. Jones, Pen-y-bank.	Capt. J. G. Phillips, Capt. D. Davis, G. Phillips, Esq., H. Lawrence, Esq., Town Hall, Carmarthen.	Employing a young person without a surgical certificate.	1 0 0	0 12 0	
,,	,, ,,	,, ,,	Neglecting to enter the name and date of first day of employment of a young person in the register.	2 0 0		
Oct. 17	David Jones, Felingwm.	J. W. Philipps, Esq., J. L. Thomas, Esq., Cross Inn, Llandulo.	Employing a child without a surgical certificate -	1 0 0	1 4 0	
,,	,, ,,	,, ,,	Employing a child without a schoolmaster's certificate.	1 0 0		
,,	,, ,,	,, ,,	Employing a child before noon and after 1 o'clock p.m. the same day.	1 0 0		
,,	,, ,,	,, ,,	Employing a child without a surgical certificate -	– –	0 12 0	These three informations were withdrawn at the request of the Bench, the defendant paying costs.
,,	,, ,,	,, ,,	Employing a child without a schoolmaster's certificate.	– –		
,,	,, ,,	,, ,,	Employing a child before noon and after 1 o'clock p.m. the same day.	– –		
Oct. 18	Wm. Jones, Pontfaen	Sir G. Hamilton, Bart., G. Philipps, Esq., R. Jennings, Esq., D. B. Edwardes, Esq., Capt. Philipps, Capt. D. Davies, and Dr. Lawrence, Town Hall, Carmarthen.	Employing a young person without a surgical certificate.	1 0 0	0 15 0	
,,	,, ,,	,, ,,	Neglecting to enter the name and date of the first day of employment of a young person in the register.	2 0 0		

SAM. SAVILL KENT.

In the Sub-Inspectorship of Mr. Darkin.

June 5	Francis Ritchie and Sons, Felt Manufacturers, Ballymacarrett.	W. S. Tracy, Esq., (Resident Magistrate), S. G. Getty, Esq. (Mayor), and William Coates, Esq., Belfast Petty Sessions.	Neglecting to hang up notices.	–	–	0	1	0	Dismissed. — It not being proved that young persons or women were employed, the Bench decided that the felt work was not a factory within the Act.
"	"	"	Neglecting to hang up abstract.	–	–	0	1	0	Dismissed on the like grounds.
"	"	"	Neglecting to keep register.	–	–	0	1	0	Ditto.
"	"	"	Refusing to produce register.	–	–	0	1	0	Ditto.
June 5 } July 25 }	"	"	Neglecting to report an accident.	–	–	0	4	0	Dismissed.—The accident (a fractured arm) was caused by an unfenced horizontal shaft, but the Bench would also have dismissed this case on the 5th of June, on the above grounds, had not counsel argued that the injured worker was a young person. The latter being then unable to appear as a witness, the case was postponed. At the re-hearing a baptismal certificate was produced, showing that the youth was under 18 years of age, which was also deposed by his father; but as the clergyman who made the extract from the register, and who had been duly summoned, had not arrived to verify the certificate, the Bench dismissed the case on the ground that, as it was not legally proved the injured party was a young person, the factory was not under the law

LIST OF PROSECUTIONS— *continued.*

Date.	Names and Addresses of Persons summoned.	Names of the Magistrates who heard the Case, & Place of Hearing.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	REMARKS.
1856.				£ s. d.	£ s. d.	
July 25	Francis Ritchie and Sons, Felt Manufacturers, Ballynacarrett.	W. S. Tracy, Esq., (Resident Magistrate), S. G. Getty, Esq. (Mayor), and William Coates, Esq., Belfast Petty Sessions.	Neglecting to hang up abstract.	– – –	0 1 0	Dismissed. — Having previously decided that the Messrs. Ritchie's felt work was not a factory within the Act, the Magistrates refused to entertain the case. [The Law Officers of the Crown in Ireland subsequently declared that the decisions in the above cases were erroneous, inasmuch as the Messrs. Ritchie's factory came within the Act, though no women, young persons, or children were employed therein.]
Sept. 11	Robert McClelland, Flax Spinner, Ligoniel.	W. S. Tracy, Esq. (Resident Magistrate), and S. G. Getty, Esq. (Mayor), Belfast Petty Sessions.	Employing ten young persons after 6 o'clock p.m.	10 0 0	0 10 0	
〃	John Emerson, Flax Spinner, Belfast.	〃 〃	Employing ten young persons before 6 o'clock a.m.	10 0 0	0 10 0	
Sept. 27	Owen O'Cork Mill Company, Flax Spinners, Ballyhackamore.	Thomas Greig, Thomas McClure, and H. T. Higginson, Esqrs., Holywood Petty Sessions.	Employing ten young persons before 6 o'clock a.m.	10 0 0	0 15 0	

W. S. DARKIN.

			In the Sub-Inspectorship of Mr. Steen.						
May 12	Gradwell, Chadwick, and Co., Navan.	J. N. Waller, Esq., T. Derinzy, Esq., R.M., and Thos. L. Roberts, Esq., Navan Petty Sessions.	Employing twenty females and young persons after 6 o'clock p.m.	15	0	0	5	0	0	Five cases withdrawn on payment of costs.
July 7	James Halpin, Blanchard's Town.	Alex. Kirkpatrick, Esq., and Thomas Thompson, Esq., Blanchard's Town Petty Sessions.	Employing seven females and young persons after 2 o'clock p.m. on Saturday.	6	0	0	1	19	0	One case withdrawn.
"	" "	" "	Employing three females and young persons after 2 o'clock p.m. on Saturday.	-	-		-	-		Dismissed, evidence being insufficient to convict.
"	" "	" "	Employing four females and young persons after 6 o'clock p.m.	3	0	0	0	19	6	One case withdrawn.
July 31	Rees and Hughes, Llanidloes.	Rev. John Evans, Clerk, and Rev. Jos. Wm. Griffiths, Clerk, Llanidloes Petty Sessions.	Employing one young person after 6 o'clock p.m.	1	0	0	0	8	6	
Aug. 7	Benjamin Haughton, Chapelizod.	Joseph W. O'Donnell, Esq., Divisional Justice of Dublin Police Court, Capel Street.	Employing fifteen young persons and females after 6 o'clock p.m.	0	15	0	1	2	6	By the Factory Act (7 Vict. c. 15. s. 56.), the lowest amount of penalties which can be imposed for these offences is 15*l*. The Divisional Justice reduced this sum to 15*s*. by exercising the power vested in him by "An Act for improving the Dublin Police."* He added a warning, that if the defendant should be again convicted before him, he would impose the heaviest penalties.

* 5 Vict. c. 24. s. 63.—"Be it enacted, that where by any Act now in force, or hereafter to be passed, a limited penalty or term of imprisonment is imposed "on conviction of an offender before a justice or justices of the peace, it shall be lawful for any one of the said divisional justices, before whom such "conviction shall be had, to reduce or lessen such penalty or term of imprisonment in such manner as he may think fit: Provided always, that no penalty "for the infringement of any Act relating to the Revenue of Customs or Excise, Stamps or Taxes, shall be reduced by any such justice below the amount "or proportion allowed in that behalf by the Act or Acts specially relating thereunto, without the Consent of the Commissioners of Customs or Excise, or "Stamps and Taxes respectively."

LIST OF PROSECUTIONS—*continued.*

Date.	Names and Addresses of Persons summoned.	Names of the Magistrates who heard the Case, & Place of Hearing.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	REMARKS.
1856.				£ s. d.	£ s. d.	
Aug. 7	Benjamin Haughton, Chapelizod.	Joseph W. O'Donnell, Esq., Divisional Justice of Dublin Police Court, Capel Street.	Employing one female after 2 o'clock p.m. on Saturday.	– – –	– – –	Dismissed, evidence being insufficient to convict.
"	" "	" "	Employing six females and young persons after 2 o'clock p.m. on Saturday.	– – –	– – –	Withdrawn on account of decision in previous case.
Sept. 26	Bridget Jordan, Operative Mule Spinner at Greenmount Cotton Factory, Harold's Cross.	George Wyse and James Magee, Esqrs., Divisional Justices at the Head Police Court, Dublin.	For allowing a young person to work between the fixed and traversing parts of a self-acting machine while in motion.	2 0 0	– –	The young person while so working, was killed. The machine was set in motion by the defendant, who took no precaution to see whether any person was working between the fixed and traversing parts of the self-acting machine under her guidance.

THOMAS STEEN.

Appendix No. 2.

Table No. I.—*Accidents arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M. & F.
Causing death	2	1	1	1	–	–	3	2	5
Amputation of part of right hand	5	6	3	5	–	1	8	12	20
Amputation of left hand or arm	–	–	1	1	–	–	1	1	2
Amputation of part of left hand	3	4	9	7	1	–	13	11	24
Fracture of limbs and bones of trunk	3	1	5	1	–	–	8	2	10
Fracture of hand or foot	7	1	3	4	–	1	10	6	16
Injuries to head and face	2	4	11	3	1	1	14	8	22
Lacerations, contusions, and other injuries, not enumerated above	44	41	89	57	11	4	144	102	246
Total	66	58	122	79	13	7	201	144	345

Table No. II.—*Accidents not arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M. & F.
Causing Death	–	–	1	–	–	–	1	–	1
Fracture of limbs and bones of trunk	–	–	1	1	2	–	3	1	4
Injuries to head and face	1	1	1	–	–	–	2	1	3
Lacerations, contusions, and other injuries, not enumerated above	5	–	6	1	1	–	12	1	13
Total	6	1	9	2	3	–	18	3	21

District of Scotland.

Report of Sir John Kincaid, Inspector of Factories, for the Half Year ending the 31st October 1856.

Factory Inspectors' Office,
Whitehall, January 9, 1857.

Sir,

In presenting to you the twenty-fourth half-yearly Report of the Inspector of Factories for the district of Scotland, I beg to acquaint you that my personal inspections during the half year included factories in the following parts of the district, viz., in the counties of Renfrew, Bute, Ayr, Lanark, Linlithgow, Perth, Clackmannan, Stirling, Fife, Forfar, Aberdeen, Elgin, Inverness, and Skye.

It was with deep regret I reported to you in May last the death of Charles Balfour, Esq., who had so long and so ably discharged the duties of Sub-inspector of the western division of the district. Owing to the illness which preceded his death, and the delay which afterwards took place in the appointment of his successor (Major S. Lionel Smith), I had not the advantage of receiving the usual weekly reports of that district during a considerable portion of the half year. Mr. Walker, however, with his usual energy, in addition to the rigid discharge of the duties of his own extensive district, was kind enough to give me valuable assistance in visiting factories in the western division during the interval; and it is due to the mill-owners of that division to state, that notwithstanding they had been much less than usual under the eye of an inspector, yet in none of the mills visited either by Mr. Walker or myself did we discover any relaxation in the observance of the law which regulates the labour of children and young persons in factories; and I may add, that throughout the district generally there continues to be manifested a like desire to conform to its provisions.

In some factories, however, chiefly among the middling and smaller class, numerous cases of oversights and inadvertencies continue to be detected; and it requires regular inspections to prevent such oversights generating into serious breaches of the law. In this district, however, no such case has occurred during the past half year; and I have, consequently, great satisfaction in reporting that there has not been a single case of prosecution.

The under-mentioned gentlemen have been appointed certifying surgeons since last report :—

Robert Jeffereys, Esq., to the factories at Dalkeith, vice Graham, resigned.

Dr. F. B. Wood, M.D., to the Blanefield Printworks, near Strathaven, vice Waddel, resigned.

Dr. Kennedy, M.D., to the factories near Leven, vice Creeke, deceased.

Dr. John Wilson, M.D., to the factories at Inverness, vice Frazer, deceased.

Dr. James Dewar, M.D., to the factories at Kirkaldy, vice Storrer, resigned.

In the Table shewn in Appendix No. 1 of accidents arising from machinery, there is an increase of 1 in the aggregate, over those of the previous half year, but the more serious accidents, namely, those causing death or the amputation of a limb, which in the previous half year amounted to 8, were during the last half year only 5.

Of the two accidents reported as causing death, one occurred near Lanark, to a man aged 35 years, who in attempting, with other workmen, to put a water-wheel in motion on the tread-wheel principle, imprudently let go his hold of a beam, and his foot slipping, he fell between the wheel and the building which enclosed it, and received injuries which caused instant death.

The second case occurred at Duntocher, to a man aged 40, who on the 31st of May had the fore and middle fingers of the right hand lacerated, and the bone fractured, by a scutcher, and died of tetanus on the 11th of June. The disease continued four days.

In the Tables in the Appendix No. 2, I have quoted extracts relating to Scotland from the returns just presented to Parliament, shewing the state of the Scotch Factories in 1856, as compared with what they were in 1838 and 1850, when similar returns were made, which will be found interesting.

In the Table No. 3 in the Appendix, which shows the increase and decrease in the working power of the several branches of manufacture in factories between the 31st October 1855 and 1st November 1856, it will be seen that there has been a falling off during the year in the cotton department amounting to 441 horse power. This decrease has chiefly been caused by the failure of one firm in Glasgow, by which four large mills were thrown out of employ. There has, however, been a proportionate increase

in the flax department, which after deducting for works unoccupied, show an addition of fifteen new mills, and an increase of 485 horse power. The other branches of manufacture are not materially changed.

Mr. Walker reports from Dundee on the 15th December that,—

"Generally throughout the flax districts great activity prevails, and I believe more machinery is now in full operation, affording employment to a greater number of persons at an increased rate of wages, than at any former period.

"In fact workers have become so scarce that it is with difficulty our spinners and manufacturers can find a sufficient number to carry on their works.

"I fear, however, that the great demand for workers is too frequently made a pretext for employing children before they have attained the proper age."

No doubt it is very difficult for the certifying surgeons to avoid being sometimes deceived by the misrepresentations of parents and others interested in obtaining employment for children before they have reached the legal age, and until the Registration Act shall have been sufficiently long in operation to correct the evil, it must continue to be one of the difficulties we have to contend with, and it is only by inculcating great vigilance on the part of the certifying surgeons that evasions of the law in this respect can be effectually prevented.

The educational condition of the manufacturing districts in Scotland, I have reason to think is very little changed since my last Report; many benevolent individual mill owners continue liberally to devote both time and substance to secure to their workmen and families the advantages of education, but their numbers are comparatively small; and as the returns just published [see Appendix No. 2, Table No. 4,] show that while there are 77,432 persons employed in the factories of Scotland, only 1,188 of that number are under 13 years of age and entitled by law to schooling, it requires no further argument to prove that the educational clauses of the Factory Act being held in such disfavour among mill owners tends in a great measure to exclude that class of children alike from the employment and the benefit of education contemplated by the Act.

In my last Report I ventured some remarks on this subject, and suggested a remedy for the evil, which suggestion I find has been so very generally approved, that I repeat it here in the hope that the additional publicity

may eventually be the means of giving it practical effect, for its operation need not necessarily be limited to factory employments.

The following were the remarks referred to:—

"As the question of education is at the present time attracting much attention both in and out of Parliament, it may not be inopportune if I revert to some observations on that subject which I made in previous reports, arising out of inquiries which you directed me to make in regard to the employment of children in the houses of their parents. These observations will be seen by referring to my report of April 1850, p. 34; October 1850, p. 42; and in that for October, 1852, p. 46.

"The educational condition of the children of the poorer classes in Scotland is in no respect improved since I then wrote; I still go into factories, and selecting at random the names of five or six children to be brought before me for examination, it is not unusual to find that only one or sometimes two of the number can either read or write.

"This lamentable state of ignorance is not caused by the want of schools, for there are, I believe, few districts in Scotland in which the children of the poor may not receive education at a mere nominal charge; but poverty and profligacy are alike instrumental in inducing parents, instead of sending their children to school, rather to send them prowling the streets, on the chance of picking up a few pence, honestly or dishonestly, as the case may be, to feed the wants or the vices of the parents.

"Such is the condition of a great number of the children of the poor in the manufacturing districts of Scotland, until they have arrived at the age of 13, when they become eligible for employment in the factories as "young persons;" for, as I formerly showed, the educational clauses of the Factory Act, contrary to the benevolent intentions of its framers, has virtually excluded children under 13 years of age from employment in the Scotch factories, so that the class I have adverted to, having received no education prior to their entering the factories, have little chance of receiving any after, their weekly earnings being absorbed in the wants of their parents.

"This is an enormous social evil, which, it appears to me, may be corrected by giving the parent a direct interest in the education of his child, by establishing an educational test as a qualification for employment.

"I speak advisedly when I say that a child of ordinary intellect, if sent to school at eight years of age, would be able to read and write tolerably at the age of 11; in my previous observations on that head, I gave an opinion, to which I still adhere, that a child 11 years of age is able to perform the factory work usually required from one of 13 years; and I therefore suggested that a child 11 years of age who could read and write, should be eligible for employment in factories as a "young person," while none, unless so qualified should be entitled to such employment under 14 years of age.

"The advantage thus held out for an educated child to be able to obtain a living three years sooner than one who was not, would, I venture to think, be an advantage which few parents would be found to neglect; it would moreover leave the religious portion of the child's education under the control and direction of the parent, and thus remove a difficulty which has damaged every useful educational scheme that has yet been proposed.

"It may be objected, that simply to be able to read and write 'tolerably' is not a sufficient test; but to such classes, who would otherwise never receive instruction, I consider it immense, for a child once taught to read, and to understand what he reads, must be endowed with a very low cast of mind if he does not progress in learning as he advances in life."

The under-mentioned grants from the Penalties Fund have been sanctioned by you since last Report:—

To the Industrial School at Arbroath - -	£15 0
Ditto ditto at Kirkaldy - -	10 0
To the Factory Schools at Millbreck and Peterhead, for the purchase of books - -	10 0
Additional remuneration to the Teachers in the two foregoing schools - - - - -	5 10
To the Factory School at Garlogie to purchase books - - - - - - -	5 0
	£45 10

I have the honor to be,
Sir,
Your obedient servant,
JOHN KINCAID.

The Right Hon.
Sir George Grey, Bart., G.C.B.,
&c. &c. &c.

Appendix No. 1.

Table No. I.—*Accidents arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.& F.
Causing death	2	–	–	–	–	–	2	–	2
Loss of right arm	–	–	1	–	–	–	1	–	1
Amputation of part of right hand	3	4	2	8	–	1	5	13	18
Amputation of left hand or arm	–	–	2	–	–	–	2	–	2
Amputation of part of left hand	2	–	3	3	–	–	5	3	8
Amputation of any part of leg or foot	–	1	1	–	–	–	1	1	2
Fracture of limbs and bones of trunk	1	–	3	–	–	–	4	1	5
Fracture of hand or foot	1	1	6	5	–	2	7	8	15
Injuries to head and face	2	4	3	4	–	–	5	8	13
Lacerations, contusions, and other injuries not enumerated above	16	70	31	56	3	1	50	127	177
Total	27	80	52	77	3	4	82	161	243

Table No. II.—*Accidents not arising from Machinery.*

Nature of Injury.	Adults		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M.&F.
Fracture of limbs and bones of trunk	1	–	–	–	–	–	1	–	1
Injuries to head and face	1	–	–	–	–	–	1	–	1
Lacerations, contusions, and other injuries not enumerated above	3	3	1	–	–	–	4	3	7
Total	5	3	1	–	–	–	6	3	9

Appendix No. 2.

Table No. I.—Return of the Number of Cotton, Woollen, Worsted, Flax, and Silk Factories in Scotland in 1856.

Counties.	Number of Factories at work.		
	1838.	1850.	1856.
Aberdeen	15	28	23
Ayr	25	27	28
Banff	—	—	3
Berwick	1	5	5
Bute	2	4	4
Clackmannan	24	23	18
Dumbarton	4	4	4
Dumfries	4	5	7
Edinburgh	9	6	9
Elgin	—	2	3
Fife	47	45	34
Forfar	97	103	102
Haddington	—	1	1
Inverness	—	2	2
Kincardine	9	10	10
Kinross	—	2	1
Kirkcudbright	3	5	6
Lanark	115	111	96
Linlithgow	3	2	1
Peebles	—	4	6
Perth	27	36	37
Renfrew	64	60	56
Ross	—	2	3
Roxburgh	17	21	24
Selkirk	15	15	17
Stirling	10	26	29
Wigton	1	1	1
Total	492	550	530

Table No. II.

	1838.		1856.	
	No. of Factories.	Horse Power.	No. of Factories.	Horse Power.
Cotton	192	8,340	152	9,971
Woollen and Worsted	112	1,822	204	3,260
Flax	183	4,845	168	6,346
Silk	5	148	6	122

Since 1838, there has been a decrease of cotton and flax factories, but an increase of power; there has been an increase of woollen factories, but a decrease of power employed in each.

TABLE No. III.—POWER LOOMS.

——	1835.	1850.	1856.
Cotton - - -	17,531	23,564	21,624
Wool - - -	22	247	665
Worsted - - -	—	—	135
Flax - - -	168	2,529	4,011
Total - -	17,721	26,340	26,435

There has been an increase of spindles since 1850 of 386,646; a decrease of looms in cotton factories; an increase of looms in woollen, worsted, and flax factories.

TABLE No. IV.—NUMBER OF PERSONS EMPLOYED.

——	1838.	1850.	1856.
School children - -	1,577	929	1,188
Males between 13 and 18	7,166	6,982	6,587
Females above 13 - -	39,987	52,806	55,453
Males above 18 - -	10,182	14,780	14,204
Total - -	48,912	75,497	77,432

Scotland, with less factories in 1856 than in 1850, employs more hands, principally females, fewer lads, and fewer male adults.

TABLE No. V.

——	Persons employed in	
	1850.	1856.
Cotton Factories - - -	36,325	34,698
Woollen and Worsted ditto -	10,210	10,175
Flax - - - -	28,312	31,722
Silk - - - - -	841	837

In woollen and worsted factories more factories employ fewer hands.

Appendix, No. 3.

Return of New Factories, of Additions to Factories, and of Factories Unoccupied, in the year ended 31st October 1856.

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
Cotton :									
Spinning - -	1	30	25	—	—	—	7	420	40
Weaving - -	2	39	—	1	18	—	3	43	—
Spinning and we ving	—	—	—	1	20	—	1	—	70
Total of Cotton	3	69	25	2	38	—	11	463	110
Woollen :									
Spinning - -	2	22	—	2	20	31	3	—	20
Flax :									
Spinning - -	13	330	53	2	75	—	1	—	10
Weaving - -	2	26	—	—	—	—	1	—	10
Spinning and weaving	—	—	—	2	15	—	—	—	—
Total of Flax -	15	356	53	4	90	—	2	—	20
Silk :									
Throwing - -	—	—	—	1	40	—	—	—	—
Spinning waste -	1	1	—	—	—	—	—	—	—
	1	1	—	1	40	—	—	—	—
Small wares - -	2	15½	—	—	—	—	—	—	—
Total - -	23	463½	78	9	188	31	16	463	150

Report of Alexander Redgrave, Esq., Inspector of Factories, for the Half Year ended the 31st October 1856.

Factory Inspectors' Office,
19th January 1857.

Sir,

I have the honour to submit, in Appendix, No. 1, p. 79, a list of the places in which I have visited Factories, Print-works, and Schools, during the six months terminated on the 31st of October last. During the same period the Sub-inspectors Mr. Baker, Mr. Bates, and Captain Hart, have been engaged as usual in the active discharge of their ordinary duties; except that a considerable portion of their time was occupied in obtaining and arranging for their several sub-divisions, the details required for the Return called for by the House of Commons in May last, upon the motion of the late Mr. Brotherton.

It affords me great satisfaction to report to you that the restrictions placed upon the daily labour of children, young persons, and women have been generally well observed. The exceptions to this ready compliance with the law are contained in Appendix No. 2, p. 80, which gives the details of those cases of wilful disregard of the Statute which were brought before the Petty Sessions. They were all for the employment of children, young persons, and women for periods longer than allowed by law. There were of course other cases of inattention to, and neglect of, the very necessary regulations contained in the Statutes, which were discovered at the visits of the Sub-inspectors and of myself, but none of them appeared to be of so grave a nature as to require me to direct the institution of legal proceedings.

In his Report, dated 20th November 1850, my predecessor, Mr. Saunders, made some observations upon the effects which the factory system had produced upon the manufacturing industry in the district assigned to him, as shown in the Return prepared in that year by the Inspectors in pursuance of an order of the House of Commons; and as his deductions are borne out by a similar Return which has just been completed for the past year, I am induced to lay before you some of the results of the last Return as exhibited more particularly in the worsted and silk-throwing factories of my district.

The principal part of the remarks of Mr. Saunders referred to the whole of the factories of his district, but the boundary

of the district assigned to me differs somewhat from that which he superintended. Instead of having part of Derbyshire, part of Staffordshire, Leicestershire, Bucks, and Herts, I have for my boundary part of Cheshire and the whole of Derbyshire, retaining of course all counties eastward of Leicester, Bucks, and Herts; and I have preferred making a comparison, therefore, of a distinct trade and of a particular locality in my district, in which some special manufacture is carried on, to making a comparison of the whole of our respective districts.

The first observation refers to Yorkshire, and in speaking of the county it must be understood that nearly all the mills are in the West Riding only. There has been a very large increase since 1838, when a very full Return was made, showing the extent, &c. of factories. The number of factories at work at the three different periods when Returns were ordered for Parliament, were as follows :—

	1838.	1850.	1856.
Cotton factories	169	227	225
Woollen „	606	880	806
Worsted „	348	418	445
Flax „	21	60	60
Silk „	16	16	27
	1221	1601	1563

Although there has been a decrease of the number of cotton and woollen factories since 1850, and no increase of flax factories, there has not been a corresponding decrease in the quantity of machinery or in the number of hands since that year. In 1850 cotton factories employed less power and fewer spindles, but more looms and more hands, even in spinning factories; woollen and flax factories employed more power, more spindles, more looms, and more hands, than the smaller number of factories did in 1850. The worsted trade has become next to the cotton manufacture in point of importance, and it is almost exclusively carried on in the West Riding of Yorkshire. Of the 525 worsted factories in the United Kingdom, giving employment to 87,794 persons, Yorkshire alone contains 445 factories, giving employment therein to 78,994 persons. This branch of manufacture, which has increased steadily since 1838 in number of factories, as will be seen from the preceding statement, has since that date increased in the amount of horse-power employed and of machinery at a very rapid rate; the following is a com-

parison of the worsted trade of Yorkshire in 1838, 1850, and 1856;

	1838.	1850.	1856.
No. of factories -	348	418	445
Horse power employed - -	5,791	9,389	12,723
No. of spindles -	—	746,281	1,212,587
No. of power looms	—	30,856	35,298
No. of persons employed - -	26,336	70,905	78,994

The extent of the manufacturing branch of the trade—the weaving factories—in Yorkshire is proved by the small proportion of looms employed in other localities, the total number of looms employed in the worsted trade of the United Kingdom being, in 1850, 32,617; in 1856, 38,956.

Mr. Saunders, in his Report before alluded to, p. 65, having referred to the great increase throughout his district, which has continued to the present time, of the number of factories, of additional power and machinery, and of the number of hands employed, as proving how little capital and industry had been injured or crippled in any manner by factory legislation and restriction, remarks as follows:—

"A careful examination of the Returns will show that the regulations and restrictions [of the Factory Acts] have exercised very wholesome and satisfactory effect on the proportion of the several classes of persons employed, reversing entirely the previous tendency of the factory system, by encouraging the employment of the strong and the adult, instead of the young and weak."

And he proceeds to show, by reference to the persons employed in his district in 1845 and 1850, that the number of males above 13 years of age had increased 37 per cent., while the number of females above 13 had only increased at the rate of 24 per cent.; and, further, that the number of boys under 13 had increased 29 per cent., while the girls under 13 had only increased 19 per cent.

In my Report, dated 20th December 1854, I showed, in reference to the factory population of Bradford, in Yorkshire, that at that date the tendency continued of replacing the child by the adult, the female by the male; and a few facts from the last Returns will show that this gradual replacement continues. A greater alteration has taken place in the class of hands employed in worsted factories than in any other branch of manufacture under the Factory Acts. It will be found that, in 1835, when the restrictions upon factory labour were not in full operation, and the old system

prevailed in many respects, the proportions of persons employed in the worsted factories of the United Kingdom were as follows:—

Children under 13	24·9 per cent.
Males between 13 and 18	13·1 „
Females above 13	51·3 „
Males above 18	10·7 „

In 1850, when the effects of legislation for factory labour had become fully developed, the proportions were:—

Children under 13	12·5 per cent.
Males between 13 and 18	9·6 „
Females above 13	58·8 „
Males above 18	19·1 „

The whole increase was thus confined to the elder hands, and it will be seen that there has been a similar tendency up to the present time; the proportions of 1856 being:—

Children under 13	12·7 per cent.
Males between 13 and 18	8·1 „
Females above 13	58·6 „
Males above 18	20·6 „

Thus, although there is a very small increase in the number of children under 13 employed, there is a decrease of boys between 13 and 18, and of females above 13, whose labour appears to be now performed by an increased number of male adults.*

But, to pursue the comparison made by Mr. Saunders, it will be found that males above 13 years of age have increased 10·1 per cent. since 1850, while females above 13 years of age have only increased 9·5 per cent.; that boys under 13 years of age have increased 11·5 per cent., girls of the like age have only increased 10·6 per cent. Although the calculations here made relate to the worsted factories of the whole kingdom, and do not relate to precisely the same area as those made by Mr. Saunders, yet they both show the progress of the system, and the similarity of the results is some evidence of the general deductions made from them, that the factory system, among the other benefits which it has conferred, has led to the employment of the older in preference to the youngest hands.

* The larger number of adult males employed in worsted factories since 1835, is doubtless owing, in part, to their employment as "combers"—an occupation until recently altogether domestic, and carried on in the homes of the operatives.

Another point to which Mr. Saunders referred in his Report was, the exemption of silk-throwing mills from some of the restrictions of the Factory Acts. Children who are required in cotton, woollen, worsted, and flax factories to attend school from the age of 8 years to that of 13, are, if employed in silk-throwing mills, released from school at 11 years of age, and are then employed for full time. Even this very modified application of the half-time system was only required by the Factory Act of 1844, previous to which time their exemption from the restrictions upon the labour of children was in practice complete; and, in considering whether it is really necessary to deprive the children employed in silk-throwing mills of that opportunity of instruction which children of a similar age enjoy in all others kinds of factories, upon the plea that a sufficient number of children could not be obtained to work the half-time system from the age of 8 to 13 years, some assistance may be derived from a comparison of the actual numbers employed.

I annex the comparison made by Mr. Saunders in his Report for November 1850, adding thereto the figures for 1856.

Silk-throwing Mills, Derby.

——	1844.*	1845.†	1850.	1856.
Adults and young persons, *i. e.* all above 13 years of age - -	3,265	3,466	4,125	5,449
Children between 11 and 13 years of age employed as young persons -	633	625	656	503
Children under 11 - - -	431	128	12	93
	4,329	4,219	4,793	6,045

This Return is a strong proof that the youngest class of hands, viz., those under 13, are not indispensable to the proper working of a silk-throwing mill, for, with the exception of a few more school children now employed, as compared with 1850, the whole of the very large increase of hands has been confined to the persons above the age of 13 years. Mr. Saunders, in several of his Reports, has shown so conclusively that this exemption is no longer required,

* At this date children under 11 were employed as young persons.

† At this date children between 8 and 11 were first required to attend school.

and that it is a great and serious evil in respect to the children employed for full time in silk-throwing mills, that I abstain from repeating here arguments which have already been urged with so much force, but I would call attention to the fact that the effect of the system as exhibited in Derby is precisely that of the rest of the United Kingdom, viz., that the number of hands above 13 years of age has increased very largely, while the younger hands have been nearly stationary.

SILK-THROWING MILLS.

	1850.	1856.
Number of adults and young persons, *i. e.* all above 13 years of age - - - -	20,006	24,321
Number of children between 11 and 13 employed as young persons - - - -	4,581	5,042
Number of children under 11 attending school -	1,423	1,550
	26,010	30,913

The number of accidents reported to me shows a slight increase. The number of fatal accidents from machinery, however, is three against five in the previous half year. One of these is contained in the Appendix to the Joint Report, p. 23, and was caused by an unfenced horizontal shaft; another was of a girl, aged 13, who died from injuries she received at a worsted spinning frame; and the third of a boy, aged 14 years, who was killed by the tackle of a sectakle or crane moved by power for raising and lowering wool and yarn from the different floors of the factory, while he was ascending in it to an upper floor where he worked.

I have annexed, in Appendix No. 4, p. 83, a Return in the usual form of the number of new factories set to work during the course of the year ended the 31st of October last, which requires no special remark upon the present occasion.

I have, &c.

ALEX^R REDGRAVE.

The Right. Hon.
Sir George Grey, Bart.,
&c. &c. &c.

Appendix No. 1.

List of Places in which Factories, Printworks, and Schools have been visited by Alexander Redgrave, Esq., during the Six Months ended the 31st October, 1856.

In Essex :—Stratford, Maldon, Tiptree Heath, Coggleshall, Braintree, Bocking, Halsted, Colchester.

In Kent :—Crayford, Dartford, Lewisham.

In Middlesex :—In and about London, Bow, Bromley St. Leonards, Tottenham.

In Norfolk :—Norwich, Lakenham, Yarmouth, Ditchingham near Bungay.

In Suffolk :—Ipswich, Hadleigh, Nayland, Glemsford, Petmarsh, Syleham.

In Surrey :—Southwark, Lambeth, Walworth, Camberwell, Bermondsey, Rotherhithe, Battersea, Wandsworth, Merton, Mitcham, Wallington, Croydon, Cobham, Elstead near Godalming.

In Yorkshire :—Leeds, Hunslet, Pudsey ; Bradford, Bowling, Eccleshill, Horton, Idle, Manningham, Laisterdyke ; Bingley, Cullingworth, Cottingley, Shipley ; Dewsbury, Batley, Birstal, Earlsheaton, Gomersal, Ossett, Soothill ; Halifax, Elland, Hebdenbridge, Ovenden, Sowerby, Stainland ; Huddersfield, Almondbury, Honley, Kirkburton, Meltham ; Todmorden ; Wakefield, East Ardsley, Horbury, Silcoats, Thornhill ; Barnsley.

Appendix No. 2.

Return of Prosecutions, under the Factories Regulation Acts, in the District of Alexander Redgrave, Esq., during the Six Months ended the 31st October 1856.

Date.	Names and Addresses of Persons summoned.	Names of the Magistrates before whom the Cases were heard.	Nature of the Offence.	Amount of Penalty.	Amount of Costs.	Remarks.
1856.			*In the Sub-Inspectorship of Mr. Baker.*	£ s. d.	£ s. d.	
April 11.	S. Hollins and Son, Nottingham.	Wm. Hannay and J. Braithwaite, Esqrs.	Employing three young persons and women after 6 o'clock p.m.	3 0 0	2 3 6	
"	" "	" "	Employing a young person in the night - -	2 0 0	0 14 6	
April 26.	E. S. Brooks, Nottingham.	F. Hart and T. Broughton, Esqrs.	Employing a young person in the night - -	2 10 0	0 9 0	
"	" "	"	Employing seven young persons in the night -	- -	1 15 0	The charges against Mr. Brooks were for the employment of two boys in the night for four successive nights. After a conviction upon the first case the remaining seven were withdrawn on payment of costs.
"	" "	" "	Employing a child more than six hours in one day	2 0 0	0 9 0	
"	" "	" "	Employing three children more than six hours in one day.	- -	0 15 0	The charges were for the illegal employment of two boys on two successive days. After a conviction in one case the remaining three were withdrawn on payment of costs.
"	Wilson and Sons, Nottingham.	" "	Employing a female after 6 o'clock p.m. - -	3 0 0	0 12 6	
"	" "	" "	Employing four females after 6 o'clock p.m. - -	- -	1 11 0	Withdrawn on payment of costs.

1856.							
May 14	Baxter and Dean, Nottingham.	Rd. Birkin and Wm. Hannay, Esqrs.	Employing a female after 6 o'clock p.m. - - -	3 0 0	0 11 6		
"	" "	" "	Employing four females after 6 o'clock p.m. - -	- -			Withdrawn on payment of costs.
"	Wm. Clarke, Nottingham.	" "	Employing a female after 6 o'clock p.m. - -	1 0 0	0 11 6		
"	" "	" "	Employing a female after 6 o'clock p.m. - -	- -	- -		Withdrawn on payment of costs.
July 11	J. & W. Rickards, Derby	R. Pegg, and R. Foreman, Esqrs.	Employing a female after 6 o'clock p.m. - -	3 0 0	0 5 0		
"	" "	" "	Employing a female after 6 o'clock p.m. - -	- -	0 2 6		Withdrawn on payment of costs.
"	" "	" "	Employing a female without proper meal times -	1 0 0	0 5 0		
"	" "	" "	Employing a female without proper meal times -	- -	0 2 6		Withdrawn on payment of costs.
							ROBT. BAKER.
			In the Sub-Inspectorship of Capt. Hart.				
Oct. 11	Burroughs and Monk, Brighouse, near Halifax.	G. Pollard and J. R. Ralph, Esqrs.	Employing a young person after 6 o'clock p.m. -	5 0 0	1 3 6		
"	Henry Hoosan, a spinner, Halifax.	J. R. Ralph and J. Waterhouse, Esqrs.	Employing a young person after 2 o'clock p.m. on Saturday.	1 0 0	0 8 6		
"	" "	" "	Employing a young person after 2 o'clock p.m. on Saturday.	- -	0 7 6		Withdrawn on payment of costs.
							RD. HART.

The total amount of Penalties imposed, and funded for appropriation, as directed by 7 Vict. c. 15. s. 66. - - £26 10 0
The total amount of Costs which were paid to magistrates' clerks - - - - - - - 12 7 0

F

Appendix No. 3.

Table No. I.—*Accidents arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M. & F.
Causing death	1	–	1	1	–	–	2	1	3
Amputation of right hand or arm	–	–	1	1	–	–	1	1	2
Amputation of part of right hand	6	6	6	2	1	1	13	9	22
Amputation of left hand or arm	2	–	2	–	1	–	5	–	5
Amputation of part of left hand	6	2	6	7	2	–	14	9	23
Fracture of limbs and bones of trunk	4	2	11	5	6	1	21	8	29
Fracture of hand or foot	8	4	7	3	7	2	22	9	31
Injuries to head and face	3	4	3	4	3	–	9	8	17
Lacerations, contusions, and other injuries not enumerated above	56	52	78	47	23	9	157	108	265
Total	86	70	115	70	43	13	244	153	397

Table No. II.—*Accidents not arising from Machinery.*

Nature of Injury.	Adults.		Young Persons.		Children.		Total.		
	M.	F.	M.	F.	M.	F.	M.	F.	M. & F.
Fracture of limbs and bones of trunk	1	1	1	–	1	1	3	2	5
Fracture of hand or foot	–	–	1	–	1	–	2	–	2
Injuries to head and face	2	–	–	–	–	1	2	1	3
Lacerations, contusions, and other injuries not enumerated above	3	3	3	2	1	–	7	5	12
Total	6	4	5	2	3	2	14	8	22

Appendix No. 4.

Return of New Factories Set to Work, and of Additional Power in Existing Factories, between 1st November 1855 and 31st October 1856.

Manufacture.	I. New Mills.			II. Additions.			III. Unoccupied to be deducted.		
	Factories.	Horse Power.		Factories.	Horse Power.		Factories.	Horse Power.	
		Steam.	Water.		Steam.	Water.		Steam.	Water.
Cotton:									
Spinning	6	88	46	—	—	—	9	18	35
Hosiery, &c.	5	15	—	—	—	—	—	—	—
	11	103	46	—	—	—	9	18	35
Woollen:									
Spinning	22	325	21	—	—	—	10	124	46
Spinning and weaving	5	45	12	—	—	—	—	—	—
Combing, dressing, &c.	6	75	—	—	—	—	1	15	—
	33	445	33	—	—	—	11	139	46
Worsted:									
Spinning	1	26	—	—	—	—	11	80	10
Weaving	—	—	—	—	—	—	3	29	—
Spinning and weaving	5	104	40	—	—	—	—	—	—
	6	130	40	—	—	—	14	109	10
Flax:									
Weaving	2	11	—	—	—	—	—	—	—
Dressing, &c.	1	5	—	—	—	—	—	—	—
	3	16	—	—	—	—	—	—	—
Silk:									
Throwing	—	—	—	—	—	—	1	10	—
	—	—	—	—	—	—	1	10	—
Total	53	694	119	—	—	—	35	276	91

LONDON:
Printed by George E. Eyre and William Spottiswoode,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

REPORT

ON

FIRE INSURANCE DUTIES.

Presented by Command of Her Majesty to both Houses of Parliament.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1857.

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REPORT

ON

FIRE INSURANCE DUTIES.

To the Right Honourable Sir George Cornewall Lewis, Bart., M.P., Chancellor of the Exchequer, &c. &c.

Sir, London, Nov. 29, 1856.

In obedience to the instructions I had the honour to receive from you at the end of last July, I have examined, to the best of my ability, the operation of the taxes laid upon insurances against loss by fire, and the probable effects of some suggested modifications of one of those taxes, and I now respectfully submit to you the result of my inquiries.

In pursuing them I have received the most valuable assistance from Mr. Pressly, the Commissioner of Inland Revenue, and the zealous officers of that department with whom he placed me in communication, and to him I owe the benefit resulting from an introduction to the secretaries and managing officers of insurance companies paying amongst them not less than six-sevenths of the whole duty, and of course transacting that proportion of the fire insurance business of the United Kingdom, and probably greatly more than that same proportion of the English insurances on property in the Colonies and abroad. From many of these gentlemen (and I am especially bound to name Mr. Beaumont, of the County Fire Office,) I have received the most ready and unreserved information on all matters upon which I saw occasion to consult them.

I have, for the most part, confined my inquiries, and have in all cases confined my remarks, to the operation of the duties in England and Wales.

Comparative table.

(1.) A great part of the past experience of the progress of insurance in England, and of the effects of various fiscal changes made from time to time, which would probably have been of great use in the consideration of this subject, remains wholly unrecorded. But some of the more important historical and statistical facts related to this matter, and which are accessible, and must serve as the chief data for any discussion of the subject, as they have for the whole of the following observations, may be conveniently seen and compared in the following table:—

FIRE INSURANCE.—TABLE OF DATA.

A.D.	Acts.	Duties. I. Stamp on Policy.	Duties. II. Per-centage Duty.	Revenue from II. Per-centage Duty in England and Wales.	TOTAL VALUE of Property Insured.	Assessed Value of Houses, &c. to the Property Tax.	Remarks.
1694	5 Will. & Mary, c. 21. — continued by several Acts, and made perpetual by 1 Geo. 1. stat. 2. c. 12. § 8. — repealed by 44 Geo. 3. c. 98. § 1.	6*d.* on the Policy for 4 years from the 28th June 1694.	—	—	—	—	
1698	9 Will. 3. c. 25. — made perpetual, 1 Geo. 1. stat. 2. c. 12. — wholly repealed by 44 Geo. 3. c. 98. § 1. 48 Geo. 3. c. 149.	6*d.* additional from 1 Aug. 1698, *i.e.* 6*d.* + 6*d.* = 1*s.*	—	—	—	—	
1711	10 Anne, c. 26.	2*s.* 4*d.* additional for 32 years from 1 August 1712 (1744), *i. e.* 1*s.* + 2*s.* 4*d.* = 3*s.* 4*d.*	—	—	—	—	
1713	12 Anne, stat. 2. c. 9. — expressly applied to policies by declaration in 5 Geo. 3. c. 35.	6*d.* additional for 32 years from 2 August 1714 (1746), *i. e.* 3*s.* 4*d.* + 6*d.* = 3*s.* 10*d.*	—	—	—	—	
1756	30 Geo. 2. c. 19. — declared to apply to Policies by 5 Geo. 3. c. 35.	1*s.* additional from 5 July 1757, *i. e.* 3*s.* 10*d.* + 1*s.* = 4*s.* 10*d.*	—	—	—	—	
1765	5 Geo. 3. c. 35.	2*d.* additional from June 1765, within the weekly bills, *i. e.* 4*s.* 10*d.* + 2*d.* = 5*s.* 2*s.* 6*d.* additional elsewhere, *i.e.* 2*s.* 6*d* + 2*s.* 6*d.* = 5*s.*	—	—	—	—	
1775	16 Geo. 3. c. 34.	1*s.* additional after 5 July 1776, *i.e.* 5*s.* + 1*s.* = 6*s.*	—	—	—	—	
1776	17 Geo. 3. c. 50.	1*s.* on Policies of Insurance exceeding 1,000*l.* 5*s.* additional from 5 July 1777, *i.e.* on 1,000*l.* and over, 6*s.* + 5*s.* = 11*s.*	—	—	—	—	
1781	22 Geo. 3. c. 48.	- - -	1*s.* 6*d.* per 100*l.* insured from 24 June 1782.	—	—	—	
1782	- - -	- - -	- - -	Year ending—	At 1*s.* 6*d.*		
1783	- - -	- - -	- - -	1st August 142,822 *	„ - - -	173,333,330 * - -	* 1782–3. The Return to the 1st August 1783 (142,822*l.*) includes receipts of 401 days. The year's receipts are therefore estimated at only 130,000*l.*, and the estimate of value of property insured is calculated on that sum.
1784	- - -	- - -	- - -	„ 116,201	„ - - - 154,934,670	—	
1785	- - -	- - -	- - -	„ 102,433	„ - - - 136,577,330	—	
1786	26 Geo. 3. c. 82.	- - -	Foreign property exempted from 5 July 1786.	„ 99,587	„ - - - 132,770,670	—	
1787	27 Geo. 3, c. 90.	Repeal of former duties of 6*s.* and 11*s.* New duties from 5 July 1787, viz.:— 3*s.* when sum insured is under 1,000*l.* 6*s.* when sum insured is above 1,000*l.*	6*d.* additional per 100*l.* from 5 July 1787, *i.e.* 1*s.* 6*d.* + 6*d.* = 2*s.* per 100*l.*	„ 102,689 †	„ - - - 136,918,666 †	—	† 1787. At 1*s.* 6*d.* duty, except 26 days from the 5th July to the 1st August.
1788	- - -	- - -	- - -	„ 101,323	2*s.* 0*d.* - - - 101,323,000	—	
1789	- - -	- - -	- - -	„ 104,918	„ - - - 104,913,000	—	
1790	- - -	- - -	- - -	„ 108,711	„ - - - 108,711,000	—	
1791	- - -	- - -	- - -	„ 113,165	„ - - - 113,165,000	—	
1792	- - -	- - -	- - -	„ 121,567	„ - - - 121,566,600	—	
1793	- - -	- - -	- - -	„ 132,955	„ - - - 132,954,000	—	
1794	- - -	- - -	- - -	„ 132,372	„ - - - 132,372,000	—	
1795	- - -	- - -	- - -	„ 132,536	„ - - - 132,536,670	—	
1796	- - -	- - -	- - -	„ 141,256	„ - - - 141,255,000	—	
1797	- - -	- - -	- - -	„ 136,122	„ - - - 136,121,000	—	
1798	- - -	- - -	- - -	„ 183,756	„ - - - 183,755,000	—	
1799	- - -	- - -	- - -	„ 198,634	„ - - - 198,634,000	—	
1800	- - -	- - -	- - -	„ 91,783 ‡	„ - - - 211,392,300 ‡	- -	‡ 1801. Revenue Return for 5 months and 5 days. The value of property is estimated for the year on this rate.
1801	- - -	- - -	- - -	5th January 204,947	„ - - - 204,946,000	—	
1802	- - -	- - -	- - -	„ 219,624	„ - - - 219,623,000	—	
1803	- - -	- - -	- - -	„ 223,548	„ - - - 223,547,000	—	
1804	44 Geo. 3. c. 98.	Repeal of former duties. New duty from 10 October 1804, viz.— 1*s.* on the Policy.	Repeal of former duties. New duty from 10 October 1804, viz.— 2*s.* 6*d.* on every 100*l.* insured.	„ 238,067	„ - - - 238,066,000	—	
1805	- - -	- - -	- - -	„ 260,610 §	2*s.* 6*d.* - - - 248,200,000 §	- -	§ 1805 cannot be calculated satisfactorily. The new duty of 2*s.* 6*d.* having commenced on the 10th October 1804, and the return of duty being to the 5th January 1805, the respective share of revenue due to the old and to the new duty cannot be distinguished. The calculation is made for 288 days at the 2*s.* duty, and 77 days at the 2*s.* 6*d.* duty.
1806	- - -	- - -	- - -	„ 321,155	„ - - - 256,923,200	—	
1807	- - -	- - -	- - -	„ 341,193	„ - - - 272,854,400	—	
1808	48 Geo. 3. c. 149.	Repeal of former duty. New duty from 10 October 1808, viz.— 1*s.* on the Policy.	- - -	„ 352,050	„ - - - 281,640,000	—	
1809	- - -	- - -	- - -	„ 378,875	„ - - - 303,100,000	—	
1810	50 Geo. 3. c. 35.	Colonial insurances, viz.— from 24 May 1810, stamp (instead of former duty) 2*s.* 6*d.* per 100*l.* and 1*s.* on Policy.	Colonial insurances— Former duties repealed from 24 May 1810.	„ 406,037	„ - - - 324,829,000	—	
1811	- - -	- - -	- - -	„ 434,158	„ - - - 347,325,600	—	
1812	- - -	- - -	- - -	„ 447,757	„ - - - 358,205,600	—	
1813	- - -	- - -	- - -	„ 553,252	„ - - - 362,600,800	—	
1814	- - -	- - -	- - -	„ 437,381	„ - - - 329,984,000	} 14,895,130	
1815	55 Geo. 3. c. 184.	Repeal of former duty. New duty from 31st August 1815, viz.— 1*s.* on the Policy. Colonial Insurance.— 2*s.* 6*d.* on Policy and 5*s.* per 100*l.*	Repeal of former duty. New duty from 28 September 1815, viz.— 3*s.* per every 100*l.* insured.	„ 486,540	„ - - - 389,232,000		
1816	- - -	- - -	- - -	„ 501,955 ‖	3*s.* 0*d.* - - - 384,785,578 ‖	- -	‖ 1816. The account of revenue extends to 266 days, at the rate of 2*s.* 6*d.*, and to 99 days at the rate of 3*s.* The produce at the respective rates cannot be more nearly distinguished, and the value of property insured is calculated on this basis.
1817	- - -	- - -	- - -	„ 573,213	„ - - - 382,141,300	—	
1818	- - -	- - -	- - -	„ 577,428	„ - - - 384,952,000	—	
1819	- - -	- - -	- - -	„ 584,244	„ - - - 389,496,000	—	
1820	- - -	- - -	- - -	„ 595,263	„ - - - 396,841,300	—	
1821	- - -	- - -	- - -	„ 586,898	„ - - - 391,265,300	—	
1822	- - -	- - -	- - -	„ 599,534	„ - - - 399,022,000	—	
1823	- - -	- - -	- - -	„ 607,834	„ - - - 405,275,300	—	
1824	- - -	- - -	- - -	„ 602,502	„ - - - 401,668,000	—	
1825	- - -	- - -	- - -	„ 641,550	„ - - - 427,700,000	—	
1826	- - -	- - -	- - -	„ 663,334	„ - - - 442,222,700	—	
1827	- - -	- - -	- - -	„ 691,867	„ - - - 461,244,700	—	
1828	9 Geo. 4. c. 3.	- - -	Detached buildings and their contents to be insured separately from 5 July 1828. Average insurance permitted.	„ 670,032	„ - - - 446,688,000	—	
1829	- - -	- - -	- - -	„ 706,244	„ - - - 470,829,300	—	
1830	- - -	- - -	- - -	„ 723,323	„ - - - 482,215,300	—	
1831	- - -	- - -	- - -	„ 717,275	„ - - - 478,183,300	—	
1832	- - -	- - -	- - -	„ 748,679	„ - - - 499,119,300	—	
1833	3 & 4 Will. 4. c. 23.	Agricultural insurances exempted from 24 June 1833.	Agricultural insurances exempted from 24 June 1833.	„ 755,597	„ - - - 503,731,300	—	
1834	- - -	- - -	- - -	„ 754,695 ¶	Liable to Duty. Exempt. 503,130,000 ¶	- -	¶ 1834. Agricultural stock exempt from 24th June 1833.
1835	- - -	- - -	- - -	„ 725,909 **	„ 483,972,700 + 37,211,603 = 521,183,303 **	—	** 1835. The Return of Agricultural insurance is made up to the 25th December. To make this agree as nearly as possible with the Returns of Duty made up to the 5th of January, the Agricultural Return for 1834 is compared with the Duty Return of 1835, by which a difference of 11 days occurs, and this is continued in all the subsequent years.
1836	- - -	- - -	- - -	„ 756,193	„ 504,132,000 + 41,489,818 = 545,621,818	—	
1837	- - -	- - -	- - -	„ 780,528	„ 520,352,000 + 43,095,228 = 563,447,228	—	
1838	- - -	- - -	- - -	„ 805,996	„ 537,330,700 + 44,916,981 = 582,247,681	—	
1839	- - -	- - -	- - -	„ 835,061	„ 523,374,000 + 47,870,833 = 571,244,833	—	
1840	- - -	- - -	- - -	„ 864,656	„ 576,437,800 + 48,669,028 = 625,106,328	—	
1841	- - -	- - -	- - -	„ 885,691	„ 590,460,700 + 50,988,016 = 641,448,716	—	
1842	5 & 6 Vict. c. 79.	- - -	- - -	„ 900,991	„ 600,660,700 + 52,059,764 = 652,720,464	—	
1843	- - -	- - -	- - -	„ 920,526	„ 613,684,000 + 53,086,797 = 666,770,797	—	
1844	- - -	- - -	- - -	„ 921,809	„ 610,539,300 + 55,634,205 = 670,173,505	} 35,556,400	
1845	- - -	- - -	- - -	„ 935,442	„ 626,961,300 + 54,927,573 = 681,888,872		
1846	- - -	- - -	- - -	„ 961,020	„ 640,680,000 + 55,858,637 = 696,538,637	36,575,690	
1847	- - -	- - -	- - -	„ 980,830	„ 620,553,300 + 56,035,561 = 676,588,861	37,009,818	
1848	- - -	- - -	- - -	„ 1,003,138	„ 668,758,700 + 58,192,056 = 726,950,756	37,282,141	
1849	- - -	- - -	- - -	„ 1,001,469	„ 667,646,000 + 58,873,895 = 726,519,895	38,822,453	
1850	- - -	- - -	- - -	„ 1,019,721	„ 679,814,000 + 58,292,239 = 738,106,239	39,055,523	
1851	- - -	- - -	- - -	„ 1,042,396	„ 694,930,700 + 57,162,246 = 752,092,946	39,353,530	
1852	- - -	- - -	- - -	„ 1,070,727	„ 713,818,000 + 54,935,053 = 768,753,053	40,046,762	
1853	- - -	- - -	- - -	„ 1,098,457	„ 732,304,700 + 54,780,249 = 787,084,949	40,572,108	
1854	- - -	- - -	- - -	„ 1,141,346	„ 760,897,300 + 56,035,777 = 816,933,077	42,828,318	
1855	- - -	- - -	- - -	„ 1,178,026	„ 785,350,600 + 58,902,257 = 844,252,857	43,628,978	
1856	19 Vict. c. 22.	Duties chargeable on insurance made abroad. Re-insurances charged with Policy stamp duty.	Duties charged on insurances made abroad. Re-insurances exempted.	„ 1,203,861	„ 802,574,000 + 62,285,976 = 864,859,976	—	
				—	—	—	

(2.) The first, and for nearly a century, the only tax on fire insurance, was a Stamp Duty upon the instrument by which the terms of the contract of insurance were expressed—the Policy. The duty was first imposed in 1694, by the 5th William and Mary, c. 21. s. 1." "For every piece of vellum or "parchment or sheet of paper upon which *any policy* "*of assurance* shall be engrossed or written, the sum "of sixpence." These terms extended to all possible modes of assurance, and undoubtedly had at that time reference chiefly to Marine Insurances, the other varieties of insurance on Lives and against loss by Fire being then almost unknown, even in speculation; but as these and other varieties of insurance came into use, the instruments by which the engagements were made were under this and similar provisions in subsequent Acts of Parliament, more particularly by the 10 Anne, c. 26. s. 68. which contains the first express recognition of Fire insurance, made subject to the tax.

The Stamp Duty on fire insurance.

The same duty of sixpence was imposed on all policies, *whatever the amount insured* under them.

Hence the revenue derived from this source gave no indication of the amount of the property insured, nor any other material information as to the nature and extent of the practice of insurance. The number of policies actually stamped would, if this had been recorded, have shown the number of contracts of all kinds of insurance entered into; but as one stamp was undistinguishably used for policies of insurance and for nine other descriptions of instruments subjected to the same sixpenny duty, it was never possible even to distinguish the respective number of policies of insurance, or of any of those other instruments subjected to the same duty.

Although in course of time distinctions were made by the stamp laws between Marine, Fire, and Life insurances, still in all the modifications of the stamp duty relating to Fire insurance, the same practice has been continued of applying to the policy a stamp of the required rate of charge undistinguishably from a multitude of other instruments of wholly different natures submitted to the same rate of charge, so that it has at all times been and still is impossible to ascertain either the number of policies of Fire insur-

ance for which stamps have been purchased or the amount of revenue obtained from the duty on this species of insurance, or to derive from the returns of the amount of revenue any information whatever as to the part contributed by Fire insurance, or the extent or progress of the practice, or the effects of fiscal changes or other causes that from time to time may have influenced it.

This Stamp Duty underwent great changes during the first 110 years of its existence. At the beginning it was 6*d.* on the policy, whatever the amount insured, whether 10*l.* or 100,000*l.*, or any other sum. Once paid this duty was not payable again so long as the policy continued in force; and this has always been the character of the duty through all the changes which it has undergone. It must at the rate of 6*d.* have been without an appreciable effect on the practice of insurance for all considerable amounts, and was probably without any influence at all. It was, however, advanced gradually, till in 1775 it was 6*s.* on policies of all amounts, a tax still weighing not very heavily on the other modes of insurance, but certainly very burdensome at the first step in the effecting of fire insurances of the smaller amounts, being of itself equal to the premium on an insurance at common risk of 400*l.* An additional duty of 5*s.* was at the same time laid on all insurances of sums of 1,000*l.* and more, still being a duty not very onerous on marine and very light upon life insurances; but upon fire insurance averaging about 75 per cent. in the first year upon the premium at common risks, falling comparatively lightly, however, on insurances of the greater amounts. In 1787 these duties were altered to 3*s.* under 1,000*l.*, and to 6*s.* at and above that amount, and remained at this rate till 1804. In this year the stamp duty was fixed at 1*s.* on the policy, whatever the amount insured, and for insurance on property in the United Kingdom, it has not varied since. During the last half century this duty of 1*s.* paid once for all on the taking out of the policy can have had little effect on the progress of fire insurance. For example, the stamp duty paid during the last ten years by one important insurance company was 4,141*l.* 16*s.*, during which period the premiums received were 619,277*l.*, insuring property of a value exceeding 412,000,000*l.* sterling, the stamp

duty thus paid being at the rate of 13*s.* 4*d.* on 100*l.* paid as premiums, or of a farthing upon every 100*l.* in value of property insured.

Accordingly, with the exception of the interval between 1781 and 1787, when this duty was 6*s.* under 1,000*l.*, and 11*s.* at and above that amount, and when the annual per-centage duties of 1*s.* 6*d.* in the 100*l.* was imposed in addition, there does not at any time appear to have been any strong expression of opinion in any quarter against this duty.

The foregoing remarks are only made for the purpose of completing the history of the per-centage duty, which is the more proper subject of this Report.

The Per-Centage Duty:—

(3.) It is the Per-Centage Duty on fire insurance which has alone been made, of late years, a subject of serious discussion, and as to which any changes have been recently recommended.

This duty is in all cases proportionate to the value of the property insured.

It was first imposed in the year 1782 (at which time there was also a stamp duty on the policy of 6*s.* under 1,000*l.* and 11*s.* at and above that amount), and the rate of the duty was 1*s.* 6*d.* for every 100*l.* in value of the propery insured.

In 1787 another 6*d.* per 100*l.* was added, making this duty 2*s.* per 100*l.*; at the same time the stamp duty on the policy was reduced from 6*s.* and 11*s.* respectivcly to 3*s.* and 6*s.*

Again in 1804 another 6*d.* was added, making this duty 2*s.* 6*d.* per 100*l.*, and again the stamp duty on the policy was reduced to 1*s.*, whatever the value of the property insured.

In 1815 the per-centage duty was raised to 3*s.* per 100*l.*, at which rate it has remained ever since, while the stamp duty on the policy has remained unchanged at 1*s.* ever since 1804.

But a change of great importance, the effects of which are very instructive, was made in 1833, when insurances of agricultural produce and farming stock were exempted absolutely from both these duties.

—its proportion to the property insured;—

(4.) A duty of 3*s.* upon every 100*l.* value of property insured is very nearly one-third of a penny duty

to each pound sterling of value, or more exactly it is a duty as 1 to 667 value of property insured.

—property in use:— But it would be an exaggeration to state the practical burden of the duty so high as $\frac{1}{667}$th of the value of the property insured. No house is wholly destructible by fire; even the materials of a house are becoming every year, by improved construction, the increase of party walls, the replacing of timber by iron, and of other combustible by incombustible materials, less and less subject to entire destruction by fire, so to say, more and more "fire-proof." Still less is that important part of the value of every valuable house, shop, or warehouse, its site and advantages of situation, destructible by fire. It would be a mere absurdity for any owner of property to insure from loss by fire the part of the value of the property which is indestructible by fire, and in England it is never done, or pretended to be done, except in some of the comparatively rare cases where the 'condition of average' is compulsory. Other causes also make the insurable value of property to differ from its appraised value, amongst which a somewhat common one is the too great extent or magnificence of a house and its furniture for the owner's present means or occasions, who would, in case of their destruction, replace them more advantageously on a more moderate scale, and would be more suitably accommodated in a house and furniture costing 20,000*l.* than in one which has cost 100,000*l.*, in which case he wisely insures for 20,000*l.*, the true value to him of his property, the sum it really concerns him to secure from loss.

But the ordinary experience of actual losses by fire shows that the practice of insuring from one-third to two-thirds of the appraised value effectually covers the losses incurred. These proportions appear justly to represent The Insurable Value of ordinary properties. Now, if an insurance be effected on two-thirds of the value of the property, the tax of 3*s.* on the 100*l.* insured is one farthing in the pound sterling of the value of the property, or more exactly as 1 duty to value of property 1,000. When the insurance is effected on one-half of the value, the duty is one-sixth of a penny in the pound on the property,

or as duty 1 to value of property 1,333. When it is effected at one-third, the duty is one-ninth of a penny in the pound, or as duty 1 to value of property 2,000.

This tax is one which can in no possible case (except in that of an absurd or dishonest insurance for more than the value of the property) exceed $\frac{36}{100}$ths of a penny in the pound sterling, or one 667th part of the value of the property insured, and it varies in actual practice from that which is a very unusually high proportion to about one farthing in the pound, or the $\frac{1}{1000}$th part of the value, the more usual amount, to a sixth or a ninth of a penny in the pound, or the 2000th part of the value of the property. These are the common limits of the proportion of the tax to the actual value of permanent property of this character of houses and buildings subjected to it.

—in trade:—

But there is a class of property very liable to destruction by fire, and therefore a proper subject for insurance, to which some peculiar considerations apply. This is the stock of trades, handicrafts, and manufactories. In this case an insurance covers all the successive portions of stock upon the premises during the period to which the insurance extends.

The greatest retail trades of the country, the provision trades, are carried on with stocks at all times extremely small in comparison with the amount of the annual aggregate of transactions The bakers rarely have stock on hand for a week's consumption; butchers, from two to three days' consumption; fishmongers, more than one day's; poulterers, two days'; green-grocers, three days'; grocers, three weeks'; coal-merchants, one week's consumption. It is greatly to under-estimate the frequency of the change of stock of these great trades to put it at only fifty times a year.

As to the next greatest trades, those in potable liquors, the common stock of malt and spirituous liquors is greatly under a month's consumption. Wines, however, acquiring a value by time, are kept, even by retail dealers, in larger stock proportionally; but for the whole of these trades a month's consumption would probably exceed the average. In the drapery trades, though a three or four months' stock

is not uncommon, a month's stock would also probably exceed the average.

The few trades in which more choice, rare, and valuable stocks are kept for comparatively longer times, as of goldsmiths, jewellers, dealers in objects of art and vertu, in rare or standard books, and a few others, are mostly confined to the larger towns, and, compared with the great trades of the country, are of very minor importance.

As to all trades, the insurance for a year is spread over all the stock in hand during that year. One hundred pounds insured would cover above 15,000*l.* of a butcher's or poulterer's stock in a year; 30,000*l.*, of a fishmonger's stock; 1,200*l.*, of any trader changing his stock twelve times a year. In these cases the duty of 3*s.* per hundred pounds operates as a tax of a 100,050th part of the value of the stock of the butcher and poulterer, or the $\frac{1}{4\,5\,0}$th part of a penny on every twenty shillings worth of his commodities; of a 200,100th part of the value of those of a fishmonger, or $\frac{1}{9\,0\,0}$th part of a penny on every twenty shillings worth; of any trader turning over his stock on an average once a month, an 8,000th part of the value of his goods, or $\frac{1}{3\,6}$th part of a penny on twenty shillings worth of his wares.

In the wholesale trades the average stock in hand corresponds with the rate at which the producers or importers can bring the commodities to the market. Of imported provisions there is ordinarily not more than a few days' consumption on hand—except of groceries, which may reach an average of three months. Of cotton, it is very rarely that stock equal to three months' consumption is on hand. Our home agricultural production is that of which the largest stock is commonly on hand. The farmers or graziers' live stock may at any time equal a year's sale, the graziers' even two or three; but these are to a very small extent subject to loss by fire or the subject of fire insurance. A farmer's dead stock of corn, hay, and other crops, immediately after a harvest, constitutes the stock of that produce of a whole year, and he must, to be safe, insure on the largest stock that may be destructible by fire. If a farmer paid the duty on the insurance of these crops, it would nearly amount to the full sum of one-third of a penny on every 20*s.*

worth of these commodities, and would add one whole penny to the price of a quarter of wheat when wheat sold at 60*s*.

Where a commodity passes through different trades in its way to the consumer, as in the supposed case of wheat through the farmer's, miller's, and baker's, the several shares of duty of each are to be added together, and in this case the farmer's duty (if he paid a duty) of one third of a penny on 20*s*. worth of wheat should be added to the miller's $\frac{1}{78}$th and the baker's $\frac{1}{1536}$th part of a penny, making $\frac{555}{1536}$th of a penny duty on 20*s*. worth of bread—a sum still not very distinguishable from one-third of a penny.

This last is apparently the case in which the burden of the duty on fire insurance upon stock in trade would be the heaviest (if a farmer's stock were really subject to the duty), and may serve as an example of the extreme possible operation of the tax in impeding trade or in adding to the retail price of commodities.

—its incidence ;—

(5.) The duty on fire insurance is a tax on the Owner of the Property insured. Nobody insures against the loss of a property if the loss of it would not fall on him. The case of a tenant insuring under the covenants or effect of his lease is no exception to this rule ; for in this case the ownership is divided into his own portion under the lease, which he insures at his own cost, and into his lessor's reversion, for the insurance of by which the lessee, as for every condition beneficial to the lessor and not to the lessee, the lessor pays an equivalent to the lessee in the diminished rent of the tenement leased subject to such conditions.

—a tax on owners of property ;

on consumers.

The rule holds good as to commodities in course of production or commerce ; the duty is always paid by their present owner to secure him from loss. But the duty paid in this case is a cost incidental to the process of production or distribution, and the burden is a transitory one, repaid in the price of the commodity to each successive seller by each successive buyer, until the whole accumulated duties are finally paid by the last buyer—the consumer. The tax in all these cases is eventually a consumer's tax, and it can in no way be regarded as a tax finally affecting producers or traders. It may be a temporary incon-

venience to these to provide the duty; at the beginning of a year's transactions it does, in fact, render the command of a proportionately larger capital necessary; but seeing how small this is in comparison with their year's transactions (4), never by any possibility exceeding 3*s*. on the hundred pounds worth of commodities kept during a whole year, it is difficult to regard it as a serious ground of complaint. As a cost of production it must, indeed, be considered as having a tendency to diminish consumption; but the increase of one penny upon 30 or 40 pounds sterling paid for clothing or furniture, or upon 400 or 500 pounds sterling paid for provisions, cannot be supposed to have an appreciable practical effect in reducing the consumption of commodities or discouraging production or commerce.

Certainly it would be difficult to find any equally productive substitute for this tax, that would press less heavily upon either kind of industry.

—its effect in destroying the fund out of which it is raised;—

It is justly imputable to this, as to all other taxes incident on property, that where property is used in such a way as not to produce to its owner the usual interest or profit, the duty would in course of time destroy in the hands of the owner the very fund out of which it is to be paid. As regards property of the more consumeable kind, the objection obviously does not hold; but of property so permanent as to subsist during the period of many payments of the tax, it does. As to such permanent property as this, it must be admitted, that if, for an instance, the successive owners of any house were so perverse as to sell annually a share of the house to pay their duty, there would remain in every successive year a less amount of property in the hands of these owners subject to the duty and contributing to the public revenue, although it would nevertheless remain an insurable and taxable property in the hands of its substituted owners the purchasers.

Admitting fully this common effect of taxes on property, it is proper that we should reckon its true extent in this case, in order to judge of its value as a practical ground of objection, and know to what extent this tax really is an improvident fiscal resource, destroying, as it is said, at their origin, the golden eggs. Taking then the extreme example of the

highest possible rate of duty, 3*s.* in every 100*l.*, this would, if paid out of the property and not out of income, in the course of about 462 years, or about fourteen generations, absorb one half of the property, reducing the original value of 100*l.* to 50*l.*; and in about 3068 years, or about 100 generations, a period of time exceeding the range of authentic history, the original 100*l.* would be reduced to 1*l.* At any rate more near to the true average, as at 1*s.* 6*d.* in the 100*l.* it would have required a period considerably exceeding the usual reckoning of time from the Creation to the present day to produce the same effect. This effect then, though indisputable in theory, is, in the first place, one which the duty has in common with all other taxes on permanent property, and on this ground this duty can only be condemned in principle, when all such taxes are also condemned; and, in the next place, this effect is so small in actual amount as hardly to seem to justify its introduction into a practical discussion.

—its inequality of operation:—

The tax is in all cases a direct tax on substantial realized property; but it is a tax that only attaches to such kinds of property as are destructible by fire, in other words, to such property as is of the more fleeting and precarious kinds. Land, as distinguished from the combustible erections upon it, and almost all the species of property included by the terms "real and incorporeal hereditaments," and all property in funds, not destructible by fire, are by their nature as being indestructible, exempt from the charge. But so far as destructible erections are necessary for the extraction of a profit from any such property, such as farm buildings, sheds, engine houses, and the like, it becomes a subject of insurance, and consequently of this duty. As between different classes of owners of real property, the owners of pasture land, mineral, and farm and garden land, would naturally be subject to the least proportion of the burden; while, on the other hand, the owners of land occupied by buildings are precisely those persons who of all classes, in fact, contribute the greatest part of the burden; and so far as any persons are, in nearly equal degrees, owners of the one and of the other kind of property, they share

equally in the exemption and in the burden of the tax.

The exemption of real and incorporeal property from this tax is an advantage which it derives from its indestructible nature, just as, in some other cases, the same permanent indestructible character presents it as a proper subject for taxation, and prevents its escape from the burden. On the other hand, so far as the tax falls on consumers, although it affects in very different proportions commodities according as they are a long time or a short time in store or in course of production, still the tax falls as a whole very equally on all classes of consumers, who in about equal proportions consume commodities of these descriptions; but in as far as the poorer class of consumers consume comparatively more of provisions and of those commodities which are kept the least time in stock, the tax falls more lightly on these than on the consumers of the more costly commodities kept longer in production and in stock.

—its proportion to the premium of insurance;—

(6.) But it is not as a heavy tax on any class of persons, or as an unfair tax in relation to different classes of persons or property, that the Duty on Fire Insurance has ever been practically made the subject of complaint.

The complaints chiefly urged against the duty are these:—that the risk of loss by fire is such that an insurance against it, for the space of a year, can be made, with a fair profit to the insurer, for a premium of 1*s.* 6*d.* on the 100*l.* worth of property insured; and that this being the natural cost price of the insurance, the duty of 3*s.* per 100*l.* is an enhancement of the price by 200 per cent., and operates by its excessive amount to prevent the insurance of property from loss by fire.

All these allegations require examination. But, first, as to the proportion which the duty of 3*s.* per cent. on the property insured really bears to the premium or price of insurance;—

The price of fire insurance varies with the supposed or ascertained liability of the property insured to destruction or damage by fire.

The property which, by its construction, material,

situation, and mode of use, is the least subject to loss is insured at the lowest cost, which a long and extensive experience has settled at 1*s.* 6*d.* for a year's insurance of a value of 100*l.*

Every circumstance of construction, material, situation, or mode of use which adds to the probability of destruction raises the premium of insurance, in degrees ascertained by experience to be proportionate to the insured risk. For instance, no agricultural produce, farmers' stock, implements or utensils, are now insured at less than 4*s.* per 100*l.* Again, warehouses or sheds in Liverpool, and their contents, were, some years ago, not insurable at a less rate than 36*s.* per 100*l.*; and, now that their construction and management have been greatly improved, the ordinary premium of insurance of buildings of brick or stone, covered with tiles and slates, is 12*s.* per 100*l.*, which is only reducible to 6*s.* on a certificate of special improvements in construction, and even fire-proof warehouses, specially certified, are not insurable at less than 3*s.* 6*d.* per 100*l.* Properties subject to special risks are insured at such rates as 3 guineas; theatres, when insurable at all, commonly at 5 guineas per 100*l.*; and a great variety of properties are rejected by most of the insurance companies as wholly uninsurable at any premium.

It follows that the duty of 3*s.* per 100*l.* is an addition of 200 per cent. to the premium only in the case of the very lowest premium for the least risks. To this premium of 1*s.* 6*d.* per 100*l.* an addition is made by the duty of 3*s.*, making in all 4*s.* 6*d.* as the cost of insurance per 100*l.*, an increase from about one-sixth of a penny per pound sterling, to $\frac{5\,6}{1\,0\,0}$ of a penny, or to a little more than a halfpenny per pound sterling.

But in all other cases, where the risk and the premium are greater, the duty being always fixed, is proportionably lighter. Thus, were agricultural stock subject to the duty, as the premium, 4*s.* at the least, would be increased by 3*s.*, the duty would be not 200, but just 75 per cent. on the premium. The premiums on Liverpool warehouses, formerly at 36*s.* per cent., were increased 3*s.* by the duty,—not 200, but only $8\frac{1}{2}$ per cent.; and the present ordinary premium of 12*s.* is increased by the duty, not 200,

but only 25 per cent.; the reduced premium of 6*s.* is increased, not by 200, but by 50 per cent.; and even the premium on fire-proof buildings of 3*s.* 6*d.* is increased, not 200, but by 86 per cent. On special risks, where the premium is 3 guineas, the duty is less than 5 per cent. on that premium; where the premium is 5 guineas, the duty is less than 3 per cent. on the premium.

The larger proportion of all fire insurances are, however, at the lower range of duty. It is commonly agreed that by far the largest number are at the common risk, at 1*s.* 6*d.* per 100*l.* for the metropolis, and at 2*s.* to 2*s.* 6*d.* for the country, at that rate at which the duty appears in the comparison to be most oppressive. The average rate of premium of all fire insurances could only be ascertained by means of a detailed account from all the insurance companies; but the experience of one of the most important companies, whose business includes all varieties of fire insurance that can be safely undertaken, may serve as a fair indication of the general average of premium. In this company the duty actually paid in the whole period during which it has been at the present rate of 3*s.* per 100*l.* has been 1,747,000*l.*, and the premiums actually received, omitting those for farming stock since it has been exempted from duty, have been 1,719,000*l.* This experience gives an average of the duty to premium of $101\frac{1}{2}$ per cent., and an average of all premiums at 2*s.* $11\frac{7}{17}$*d.* per 100*l.* This proportion is that of insurance conducted on a cautious plan, and probably represents fairly a low average rate of premium and a high average of duty. The experience of companies systematically insuring more hazardous kinds of property would give a higher proportion of premium and a lower proportion of duty.

—its adjustment to the value of the property insured and taxed.

It would, then, appear more just to consider this duty as averaging about 100 per cent. on the premium of insurance, and not as 200 per cent.

But one very important character of the duty is to be remarked, the happy adjustment of the burden to the means of those who are to bear it. Though it is always a fixed duty of 3*s.* for every 100*l.* insured, and it is thus always exactly proportionate to the benefit—the sum of money secured by insurance—yet

it is a duty which varies relatively to the premium or cost of the insurance, and the variation is precisely such that where the property is naturally most safe, and the natural cost of insurance is least, this fixed duty appears comparatively to be the greatest, is to the naturally low premium of 1*s.* 6*d.*, an addition of 200 per cent.; while in cases where the property insured is more precarious, and the natural cost of insurance rises to the average premium 3*s.*, the duty of 3*s.* aggravates the natural charge by but 100 per cent.; but when the risk still increases and makes the burden as heavy as the common premium on warehouses in Liverpool, 12*s.*, the duty aggravates this charge by only 25 per cent.; and when the precariousness of the property is such that the premium rises to 36*s.*, the duty is but $8\frac{1}{2}$ per cent; at 3 guineas premium the duty is less than 5 per cent.; and at 5 guineas, it is less than 3 per cent.,—always varying relatively in an inverse proportion to the natural risk, the burden of insurance, and the precarious character of the property. In other words, the duty naturally adjusts itself to the true value of the property out of which it must be paid; it is comparatively heavy where the property is most valuable, and subjected naturally to the least cost of insurance, and it is comparatively light just as the property is most precarious, and subjected naturally to the greatest burden in the cost of the provision against its destruction by fire. It is usually very difficult to adjust so nicely the burden of taxation to the means out of which it is to be raised.

Objections to the duty:—as a "Tax on prudence";—

(7.) It is objected to these taxes that they are "taxes on prudence," and as such are wholly inconsistent with sound policy and morality. This objection is not to the amount only of the tax, but is a preliminary condemnation of the tax, impugning its principle altogether, whether the amount levied under it be large or small.

The objection is, in truth, merely rhetorical: characterizing this duty as a tax on a virtue, it seems as if the tax were thereby condemned as vicious. The argument would not deserve attention if it were not sometimes put forth by persons of great

reputation for acquaintance with the principles and details of taxation.

Doubtless it is generally an act of prudence to insure against the loss of property liable to destruction by fire; and the taxes on such insurance are, according to their amount, pro tanto, an obstacle to such prudent acts.

But this is the very nature of taxation, that it must be mainly derived from the exertion of all the moral and physical excellences productive of wealth, for industry, enterprise, fortitude, temperance, prudence, are necessarily the main producers of revenue, both private and public. Fortunately, vicious or indifferent acts are not generally so continuously productive of wealth, or the means of contributing to taxation, as to allow any considerable part of any national revenue to be derived from them; and in taxing to a considerable extent some stimulants and luxuries, we have, probably, gone the full extent that is safe or desirable. We have no alternative for the rest, but in the same rhetorical sense to continue to tax "prudence" and all the other productive, frugal, and profitable habits of men.

But amongst all meritorious acts there are differences in the degrees of excellence. For instance, there seems to be an immense difference in the degree of the merit, in the number of the good habits, including prudence in the list, to be exercised in the daily toil and thrift, the daily self-denial, the unbroken temperance and fortitude which are commonly the sole conditions on which property is to be realized and preserved, and the prudence involved in providing the mere cost of insurance after the property is realized and in possession. All these efforts of industry, courage, skill, and self-denial must have been exerted before the property can exist in any man's possession to be insured from future loss. Yet at every stage of all these efforts, every system of taxation dogs the steps even of those whose difficulties are greatest, and even anticipates the reward of every exertion, and too often puts such fetters on it as not only to make it hopeless but impossible. Taxation must, to a great extent, encumber the primary, the most rudimentary efforts at the creation of wealth;

it must encroach on the rewards of the very lowest industries, on the means of the most unprofitable enterprise, on the very necessaries of life itself; it must encumber all the successive operations of labour, skill, enterprize, and thrift before property, their hard earned result, is realized. And even when it is realized, property is often to be preserved only by constant personal efforts of industry, vigilance, courage, and self-denial to ward off injury and destruction, and to repair them when incurred; it is but rarely that personal care can be dismissed on the cheap terms of making a small occasional pecuniary subscription, by which a safe substitute is provided to bear all the possible loss; when this can be and is done, as in the case of a fire insurance, the effort of prudence is certainly laudable, but it is not of that difficult or painful kind to require encouragement by exemption from those fiscal burdens which are laid without compunction upon the means and the results of every other exertion of prudence. It is assuredly one of the most innocent of all the effects of taxation when it only encumbers an expenditure of a small portion of income for the continued, the perpetuated, the assured enjoyment of a property already actually realized and in course of enjoyment. Such are these taxes on insurance. They place it is true a charge on a very prudent act; but on an act of prudence where prudence is most easy and where prudence is also, most probably, already habitual, the prudence of a man of realized property seeking the most extended enjoyment of it against a very remote danger, the natural chance of which is but as one to six thousand, by transferring that danger to others, —a vicarious mode of self-protection that, in comparison with its more common forms, may be considered as the very luxury, almost as the superfluity, of prudence.

As a question of public policy, said to be involved in the encouragement of the form of prudence operating in the practice of Fire Insurance, it must be observed, that most other exertions of prudence result in the creation, accumulation, preservation, and restoration of objects of private wealth, and so increase the total wealth and strength of the community. But Insurance is not operative in any of these

ways. The deposit or contribution of the premium no more produces, or increases, or preserves the general wealth than the deposit of money in a bank of deposit, or in the hands of a stakeholder. The reimbursement of the loss incurred, from this fund thus deposited, saves the insured from his individual loss, but throws the whole of that loss on the fund, and the aggregate of wealth suffers a diminution by the loss, although the insured personally escapes it. As a private benefit, the advantage is indisputable; but as a public question, the whole community has no further interest in it. Indeed, as a question of public policy, there is reason to doubt whether a great amount of wealth has not been destroyed, and other great individual mischiefs produced, solely by the operation of the facilities which the system of insurance affords to fraud by the practice of arson; the whole of which frauds and mischiefs would be impossible but for the opportunity and temptation afforded by Fire Insurance Associations.

Much more may be said on this sophistical topic, and it might be retorted with more justice and greatly increased force against almost every tax which could be substituted for those on fire insurance; but it may be more than sufficient for the present occasion to observe further that this tax, in those cases in which by comparison it appears as a heavy burden of 200 per cent. on the natural cost of insurance, only affects that property which prudence has already made, by construction, situation, and other provision, in the highest degree secure, and where prudence may be expected to be already in full operation, and where, moreover, as a matter of fact, it will be found, in spite of these taxes, still to operate almost universally, such property being, as a general rule, really insured to the full extent of all possible loss; while, on the other hand, in those cases in which the property is perilous, where prudence has not yet provided against the danger, and where the natural cost of such provision by insurance is greatest, and the exercise of prudence is most costly and difficult, and most in need of encouragement, so far as encouragement can be afforded by a law, there the discouragement of this tax diminishes till it becomes almost insensible.

(8.) It is very frequently and strongly objected to the per-centage duty on insurance (for to this objection the stamp duty is not supposed to be liable), that being a duty of 200 per cent. on the cost of insurance, it greatly discourages insurance, and it is often said by those who urge this objection that a lower duty might, by allowing of an extension of the practice of insurance, produce an equal or an increased revenue. —as, by its oppressiveness, preventing insurance;—

In this objection it is asserted or assumed, as an ascertained or admitted fact, that the present high rate of duty does actually operate to prevent that insurance which, but for it, would otherwise take place.

Now, one part of the actual facts is, that in England and Wales property which is subjected to the duty is at present insured to the amount of 802 millions sterling.

It is another fact that the great majority of insurances is made at the lower rates of premium, that is, on property least requiring insurance, and exactly that as to which it is alone truly to be alleged that the existing duty is a tax at all approaching to 200 per cent. on the premium.

The entire average of the whole insurance now effected subject to duty appears to be at about 3*s.* per 100*l.*, on which the duty is about 100 per cent. on the premium.

The assertion that this duty, described as a tax of 200 per cent., prevents insurance, must then, if it have any foundation at all, be grounded on some fact or some argument that property now actually exists uninsured to some considerable extent which would be now insured but for the operation of this excessive duty.

Some figures have been loosely put forward as indicating the value of the insurable property existing at present in the country; but as these figures have, in the first place, assumed the total value of the property in the country without evidence, and have, in the next place, assumed that all property is a proper object of fire insurance, it would be useless to spend time or argument upon them.

On the other hand, it would certainly be very useful to this and other similar discussions to ascertain the value of property, properly insurable. With

existing materials this cannot be done;* but it is quite possible to clear the subject of a great deal of groundless assumption and of error, confident in proportion to its want of foundation.

—examination of the limits of insurance;—

As before observed (4.), it is not all property that is liable to destruction by fire, or that would be the object of fire insurance. In the first place, and for an example, the whole of the Land in all its modifications, agricultural, pastoral, horticultural, mineral, in waste, under water, or in whatever condition, profitable or unprofitable, is not destructible by fire; taking those modifications of land at a value of 50 millions a year, and at 33 years' purchase, here are 1,550 millions of property in England and Wales uninsurable.

So the great investments of property, in national and other Funds, in Roads, Railroads, Canals, and the like, which swell the usual estimates of the aggregate of property, not to be valued at less than 1,200 millions, are commonly no subjects of fire insurance.

Again, a vast quantity of moveable property is no subject of fire insurance; all live stock not in sheds,

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* It has been suggested that the annual amount of probate and administration duty affords a datum for the estimate of the amount of personal property, or of the property on which fire insurances might be expected to be effected. This sum 1,200,000*l.* at an average of $2\frac{1}{4}$ per cent. represents a total of property of 53 millions sterling, becoming every year subject to the duty, and this multiplied by 30 years, for the average period within which estates are divested by death, gives about 1,600 millions sterling for a total value of personal estates. This multiplication by 30 years is probably near enough to correctness for practical purposes as regards permanent estates; but is evidently too high for other personal property, which would probably be more correctly estimated at about 15 years for a total. But assuming 1,600 millions as a total, and deducting from this sum the requisite amount for all home and foreign stocks, shares, and securities, cash, life policies, rents due, mortgages, bonds, bills, notes, and interest due, goodwill of businesses, chattel interests in real property, real property directed to be sold, all as being undestructible and uninsurable, and deducting also agricultural stock, as not being subject to duty, and shipping as being insured in another manner, there would remain an exceedingly small amount for the value of property insurable against loss by fire, one certainly much lower than that estimated in the text, or that upon which fire insurances are now actually effected. This effect is partly explained by the fact that these duties take no account of properties of a value of less than 20*l.*

all growing crops, all minerals not fashioned, of a vast aggregate amount.

So all cash and money in hand or in banks, a kind of property not regarded as insurable.

So a vast mass of property very destructible by fire, the mercantile shipping of the country, not of a value of less than 50 millions sterling, is already covered by Marine Insurance against the risk of fire, except an inconsiderable fragment for vessels building or repairing, which is, however, every year diminishing as the practice extends of including them, even in this state, in the policy of Marine Insurance.

In short, the main subjects of fire insurance are:—

—in the first place, houses, warehouses, workshops, and the like erections generally;

—in the second place, household furniture and the ordinary contents of dwelling-houses;

—thirdly, the stocks of producers and traders;

and the real question becomes very much this,—are houses, furniture, and stock in trade really under-insured against loss by fire in consequence of this duty?

—houses and buildings;—

The insurable value, that is, the value of the destructible part of any erection, can never be its whole value, not even when it is wholly constructed of wood and other combustible materials, there being always the site and the value of its situation indestructible, and therefore uninsurable.

And as the total value of a house or other building is greater, its insurable value is proportionately less. The greatest value of the best houses, shops, and warehouses, workshops, and often of manufactories, is just that of their situation, an uninsurable value. Again, as these buildings are more valuable, they are better constructed and consist of incombustible material in greater proportions, so that the amount of certain salvage commonly increases as the value of the erection, and as the destructible or insurable value decreases; and it is to be remarked that, year by year, by improved construction, the indestructible portion of all erections is proportionally increased, and the proper value for insurance is proportionally diminishing. Examples abound of this effect. Some buildings recently erected in the City of London have cost their present owners for their site 40,000*l.*, for their

construction, 28,000*l.*, in all 68,000*l.* Their builder, himself the official valuer of a great fire insurance company, estimates that 20,000*l.* is the very utmost value of what could by any possibility be destroyed, and that that is an extravagant sum to insure. Their net rental (part being retained in the owner's use) exceeds 2,300*l.* a year. In this case, which is perhaps a fair example of the extreme in the direction of valuable modern erections, the insurable value is about $8\frac{1}{2}$ years' net rental. The other extreme (of which, however, I have not examined any actual examples,) would be of wooden houses and other wooden erections, themselves in the best condition, but in situations where the site was of no value. Such would be destructible in their whole value, and their insurable value would probably be nearly the whole selling value of the freehold,—at the outside twelve years' purchase. It is probable that houses and buildings throughout England and Wales approximate rather to the better than the worse extreme; and it is probably far too high an estimate to take ten years' net rental as representing the destructible or insurable portion of the value of all houses and buildings, one with another.*

There is no better evidence of the true annual value of houses than their assessment to the property tax made on their rack-rental, which is not likely to be concealed by the occupiers, but which is a sum far too high on the average to be made the ground of an appraiser's estimate of value. Taking the assessment to the property tax of all houses in England and Wales (see Comparative Table in 1) as giving their annual value, and taking ten years of this rack-rental as their insurable value, we have, for 1855, the last year to which our information extends, an assessment of 43,628,978*l.* × 10 = 436,289,780*l.*, as the total insur-

* This estimate of ten years' rental as giving the insurable value of buildings, of which the freehold value may rise as high as 30 or even 33 years' rental, is apparently confirmed by the estimate made, wholly on independent grounds, by those who advocate the adoption of the practice of "average" insurance—who calculate that if persons were compelled to insure in one sum both the indestructible and the destructible value of buildings, the insurance would be profitably effected at one-third of the present premiums; a calculation which manifestly assumes the destructible value to be about one-third of the total value.

able value of house property in England and Wales. This 436 millions is, probably, to be objected to as an extravagant estimate of the destructible value of houses and buildings in England and Wales, but to make cavil impossible, and to allow beyond all reason for exempted property for unoccupied buildings and for the under estimate of some that are occupied by their owners, if we take fifteen years' purchase of the rack rental shown in the property tax assessments, we should have 654 millions as the insurable value of house property in England and Wales in the year 1855.

This property is the great object of fire insurance, compared with which all others are unimportant. This is the value, if any, upon which the tax must chiefly operate to prevent fire insurance; and this again is the value upon which, if the tax is to be abolished or reduced, the great increase of insurance prophesied by the advocates of the change is to take place.

—household stuffs;

The second great object of fire insurance, in respect of the total value at any time exposed to destruction by fire, is household furniture, utensils, wearing apparel, ornaments, and such objects as commonly constitute the contents of dwelling-houses. This too is a class of property of which the insurable value is relatively on the decrease, not like houses, from their improved construction and diminishing destructibility, but from a nearly opposite cause, the diminished weight, substance, magnificence, and costliness of household furniture, plate, ornament, apparel, and generally of all household stuffs.

All the contents of buildings are, as to insurance, to a great extent identified with the buildings themselves: where the buildings are by construction protected from fire, their contents are in nearly equal degree protected; where the building is of hazardous character, the contents partake of the hazard; and in all cases the contents of buildings are insurable at rates determined by the safe or hazardous character of the buildings themselves; and where a building is uninsurable, its contents are also uninsurable.

There is no accessible authentic information as to the value of property of this class; it varies greatly in all classes of houses, in all ranks of life. The best information I have been able to obtain is from officers

of Insurance Companies, who generally have two excellent sources of information; first, the estimate of the owners of the property themselves who take out policies; secondly, the valuation of the surveyors of the companies on occasions of actual loss by fire.

It appears that the occupiers of six-roomed houses, the rents varying from about 30*l.* to 40*l.* a year, are commonly fully insured at from 100*l.* to 150*l.*, namely, at a sum usually more than three times and less than four times their rent.

In eight to ten roomed houses, rent from about 50*l.* to 60*l.*, the insurance varies more widely, commonly from 150*l.* to 300*l.*, namely, from three times to five times the rent, but more commonly in the lesser proportion.

In houses of the higher class the variation is still greater, many of them containing objects of very considerable value. A still greater proportion, however, are comparatively poorly furnished, but on the whole the average is not thought to differ greatly from that of the preceding class, namely, from three times to five times the rent. As to this class of property, it is found that a very large portion is rather over than under insured, partly because of the over-estimate that owners are apt to make of the value of works of art and objects of taste or fancy, partly from the habit of continuing insurances once begun, without reduction for the wear and tear and deterioration in fashion.

On the whole, it would appear to be safe to assume a mean of the insurable value of the contents of dwelling-houses at about four times the rental, and that it would be to adopt quite the extreme value of exceptional classes to take it at five times the rental. This (taking the assessment of the rental of houses to the property tax in 1855, as before, say at 44 millions sterling) at four years, makes the insurable value 176 millions, at five years' rental, 220 millions sterling.

It must be remarked here that although, after houses and buildings, this class of furniture and household stuff constitutes by its destructibility and its value the most important object of insurance, it is in fact the class of property the insurance of which is in practice the most neglected.

—stock of producers and traders

The object of insurance last in importance in amount of value, but in actual practice the most completely insured of all, is the destructible stock of producers and traders. Remarks have before been made (4) on the great proportion of this which is indestructible by fire, or being destructible is, by the mode in which it is stored or kept, inaccessible to damage by fire.

This class of property on the whole, and estimated in long periods, as by entire years, increases rapidly, but the insurable value at any one moment of time is, on the contrary, rapidly diminishing, by every improvement in the practices of business, in the accessibility of markets, both for raw material and for the elaborated products, by which improvements the transfer of commodities in all stages of production and distribution is made more and more rapid. With every such improvement the value of stock kept on hand is diminished, and with a diminished stock a greater aggregate trade is done.*

Most of the phenomena of increasing production and commerce in the last half century have very mainly consisted in this change or have resulted in it, and to this extent the insurable value of stock in trade on hand at any time has diminished, while the aggregate of the production, commerce, and consumption of each year has increased.

The remarks made on household stuffs as to the effect on their insurable character of the buildings in which they are contained, apply also to every kind of stock in trade which is itself not peculiarly liable to combustion or explosion; but many commodities are of themselves of so hazardous a character as to be uninsurable in buildings which are perfectly safe. The aggregate value, however, of such commodities is not relatively a large one.

No satisfactory means exist for ascertaining the insurable value of this kind of property. The common estimates of its amount in hand at any one time are plainly exaggerated. Some remarks have been

* I am informed by an eminent wholesale grocer, that within his own personal experience, not a very long one, the ordinary stocks of his country customers have, from these causes, diminished from an average of about three months' stock to an average of between three weeks and a fortnight.

made before (4) upon the subject of the stocks usually in hand at any one time, the maximum of which at any one time during any year is the limit of the amount that should be insured in that year.

It is certain that all the stocks for our home consumption do not as a rule exceed that consumption. If we were to assume that the ordinary consumption by every family of all articles of trade equalled five times their house rent (which would, according to all approved estimates, be an exaggeration,) we should have for our annual home consumption, on the same estimate of rental as before, 220 millions sterling, as the retail or consumer's price, including duties and profits on the commodities which, to a great extent, do not enter into their insurable value. Allowing all this sum, without deduction for agricultural produce (of which a full year's stock is once a year on hand, but which does not come under this discussion), and assuming (which would again be an exaggeration) that on the average of all these other trades there is commonly a stock on hand for full three months' consumption, and that all this stock is destructible by fire and proper for insurance, we should have (44 millions $\times$ 5 $\div$ 4) 55 millions sterling as the insurable value of stock on hand at any one time in these home trades. If for foreign trades we were to add as much again for stock in hand of a combustible kind, we should have 110 millions sterling as insurable value of combustible stock in trade, omitting agricultural stock.

But inasmuch as the houses, shops, warehouses, and buildings in which these stocks for the most part are kept, have been included in the previous estimate, and under the head of stuffs, an allowance has been made of five times the rental of all these buildings, it is probable that the full value of all these stocks at any one time on hand has been already allowed for under that head. It is true that the stocks of many manufacturers and some traders may exceed five times their rental; but the vast majority of the stocks of all arts, manufactures, and trades throughout the country, probably fall quite as much below that estimate. Being then already amply allowed for, nothing is to be added to the foregoing estimates, for stock in manufacture and trade.

There remains for consideration the tools, implements, and machines of all trades (omitting the agricultural as not subject to the duty), most of which are of a more durable character and some of which are of a higher value than the stock in hand of the same trades. Most of these, however, are not of a value to require an addition to the allowance already made of five years' rental for the contents of the houses and buildings in which they are contained. But, on the other hand, the complicated, delicate, and costly machinery of some of our great textile and some other manufactures very greatly exceed that proportion. Whether the excess in these cases is balanced by the defect in others, it is not possible, with our present information, to determine; and it is quite probable that it may be necssary to add some considerable sum to the estimate on this account. In like manner, it is, perhaps, necessary to add some considerable sum for shipping and craft, the risks of which from fire are not covered by their Marine Insurance.

—tools, implements, and machinery;

—shipping;

Thus we have an apparently liberal conjectural estimate as the value insurable against loss by fire,

—recapitulation.

For houses and buildings - -	£654,000,000.
„ household stuffs, &c. - } „ stock in trade, &c. - }	220,000,000.
Total - - -	£874,000,000.
Addition to be made as stated for machinery not included	*Quære?*
Addition for ships and craft not covered by Marine Insurances - - -	*Quære?*

When it is considered that this sum gives for every person, man, woman, and child, rich or poor, independent or pauper, a proportion of property destructible by fire, and an object of fire insurance, of the value of 46*l.*, it must be apparent that it cannot be very much under the truth. In the year 1855, it is not probable that the amount of property insurable against fire very greatly exceeded the above amount. On the other hand, it can never be reasonably expected that all the property liable to destruction by fire should

be insured. It is a prudent and well calculated practice of persons of large and widely dispersed properties of a safe character, to be their own insurers, instead of paying a premium to a company which is based on an experience of losses, of which perhaps one half are fraudulent, and half of which premium again is absorbed in the expenses and the profits of the company. Twenty-five per cent. of the premium of fire insurance, laid by or invested, is to all persons so situated an ample self-insurance, by which they save three times as much in premium, and on common risks eight times as much in duty. Again there is a class of property so hazardous as to be uninsurable, or only insurable at such premiums as to make self-insurance preferable. Again there is, and will doubtless always be, ignorant, reckless, improvident, and needy people, whom no price would tempt to insure against danger so remote as loss by fire, a danger the natural chance of which is not so great as one to 6,000. These together will always constitute not inconsiderable grounds of deduction from the total amount of property which at any time might be speculatively described as insurable, and will always reduce the amount of the actual insurances effected below that of the possibly insurable property.

Taking into view all these considerations, it will not appear probable that in the year 1855 there was much room for an increase of fire insurance. The amount actually insured, and on which duty was paid in that year, was 785 millions; not eleven per cent. less than the above estimate of the insurable value of property in England and Wales, and amounting to $18\frac{1}{4}$ times the rack-rental of all the inhabited and occupied houses and buildings assessed to the property tax, and giving a value in combustible property equal to 41*l.* 7*s.*, for every man, woman, and child in the country. On the contrary, it must appear that the limit of possible insurance must in that year have been nearly reached.

It will be observed, that in the preceding remarks, the value of farming stock insured in the year 1855, is, as being exempt from the duty, wholly left out of the consideration on both sides of the estimates. It amounted in that year to nearly 59 millions sterling, and swelled the total value of property insured to

884 millions, making the total value of insured property 19⅔ times the assessed rack-rental of all occupied houses and buildings, and giving 46*l.* 10*s.* 6*d.* as the average of insured combustible property for every person in England and Wales, man, woman, and child, rich, poor, pauper, or beggar.

Effects of fiscal changes upon insurance.

(9.) Judging from the progress of insurance under this tax, there also seem to be small grounds for the assertion that it has prevented insurance: and the rate of this progress seems again to afford indication that fire insurance has, for a long time past, kept just pace with the increase of insurable property.

As before remarked (2), we have no trustworthy evidence of the value of property insured against loss by fire at any period before 1782. In that year a per-centage duty of 1*s.* 6*d.* per 100*l.* was introduced, in addition to the highest stamp duties on the policy that had ever been imposed. During the next five years a very active City opposition was carried on against the stamp duty, which was, as a consequence of this agitation, reduced in 1787. Perhaps this may be a cause of a constant and a very considerable reduction of the amount insured, and a proportionate sinking of the revenue, which took place during these five years.

In the year 1782-3, the value of property insured was 173 millions sterling. It is very probable that the expected increase of taxation, or whatever causes operated during the succeeding five years to reduce this amount, had already a like effect before the new duty came into force, and during the first year of its operation. Perhaps, it may be reasonably assumed, that before this year the property insured may have been of the value of 200 millions sterling. On this assumption, and putting out of view as not worthy of consideration, the amount of Fire Insurance, if any, existing before 1694, the value of the property protected by fire insurance had, in the eighty-eight years from 1694 to 1782 (while the tax was only a stamp duty, paid once for all on the first taking out of a policy,) increased at the average annual rate of rather more than 2¼ millions sterling.

From 1782, when this per-centage duty of 1*s.* 6*d.* was imposed, till the year 1787, the property insured

diminished from 173 to 137 millions—a rate of decrease exceeding seven millions a year. Some, but probably not a very considerable part of this reduction, is attributable to the exemption from the duty of insurances on foreign property in the year 1786. In this period there was apparent ground for the conclusion, that the amount of insurance was diminished by the burden of the taxation.

In 1787 the duty was raised 33 per cent., to 2*s.* per 100*l.* insured. The stamp duties on the policy were concurrently 3*s.* and 6*s.* The value of the property insured diminished still further, to 101 millions, the lowest amount ever insured in the whole period of time as to which we have any information. But an increase began next year, and proceeded regularly, the property insured reaching, in 1797, the sum of 136 millions, the highest amount as yet recorded. While the duty remained at 2*s.*, from 1787 to 1805, the property insured increased from 101 millions to 238 millions—137 millions in seventeen years—an average rate of increase exceeding 8 millions a year.

In 1804 the duty was raised a further 25 per cent., to 2*s.* 6*d.* per 100*l.* insured. The stamp duties on the policy were concurrently reduced to 1*s.* On this occasion there was no diminution of insurance, nor even any interruption of its previous rate of increase. In the eleven years, from 1804 to 1815, while the duty was 2*s.* 6*d.* per 100*l.*, the property insured increased from 238 to 389 millions—151 millions in eleven years—an average rate of increase exceeding $13\frac{1}{2}$ millions a year.

In 1815 the duty was raised a further 20 per cent., to 3*s.* per 100*l.* It is not quite clear whether there was or was not, on this occasion, a temporary diminution in the amount of property insured. In the two years 1813 and 1814, before the increase of duty came into effect, the duty returned had fluctuated greatly, the year 1814 showing a diminution from 362 millions to 329, above thirty-two millions, without any change of the rate of taxation or any other apparent cause of such a fall. It is probable, therefore, that the receipts of 1815 on 389 millions, was a difference in account only, making up for a like difference on the other side in 1814. Averaging these two years, we have 360 millions, which is in

the rate of progress of the preceding years; and, on this view, in the year 1816, the first year of the increased duty, there was an uninterrupted increase also in the property insured, viz., from 360 to 384 millions. If the other view be taken, that the sum of 389 millions, returned for 1815, was the amount actually insured in that year, there would appear to be a fall in the next year to 384 millions,—a fall of 5 millions, or of nearly 2 per cent. However this may be, the increase in the amount of property insured, from 1815 to 1856, while this duty has remained unchanged at 3*s.*, has been steady in a very remarkable degree,—not even interrupted and scarcely disturbed by the exemption, in 1833, of farming stock. From 384 millions it has, in forty-one years, increased to 864 millions (the inclusion of farming stock is necessary in this comparison), a rate of increase of about $11\frac{3}{4}$ millions a year.

The following table displays the rate of progress, in periods and in average years:—

	Per-centage Duty.	Average Annual Value of Property insured.	Progress in Periods.	Rate of Annual Increase;	Or Decrease.
88 years (1694 to 1782)	None.	- -	200 (?) Millions increase.	$2\frac{2}{9}$ (?) Millions.	—
5 years (1782–3 to 1787)	At 1*s.* 6*d.*	147 Millions.	36 (?) Millions decrease.	- -	7 (?) Millions.
17 years (1788 to 1804)	„ 2*s.* 0*d.*	162 „	15 Millions increase.	$\frac{9}{10}$ „	—
11 years (1805 to 1815)	„ 2*s.* 6*d.*	316 „	11 „	16 „	—
6 years (1816 to 1821)	„ 3*s.* 0*d.*	388 „	72 „	12 „	—
5 years (1822 to 1826)	„ „	415 „	27 „	$5\frac{2}{3}$ „	—
5 years (1827 to 1831)	„ „	467 „	52 „	$10\frac{2}{5}$ „	—
5 years (1832 to 1836*)	„ „*	514 „*	47 „*	$9\frac{2}{5}$ „*	—
5 years (1837 to 1841)	„ „	596 „	82 „	$16\frac{2}{5}$ „	—
5 years (1842 to 1846)	„ „	673 „	77 „	$15\frac{2}{5}$ „	—
5 years (1847 to 1851)	„ „	724 „	51 „	$10\frac{1}{5}$ „	—
5 years (1852 to 1856)	„ „	816 „	92 „	$18\frac{2}{5}$ „	—

SUMMARY.

162 years (1694 to 1856)	None to 3*s.*	- - -	864 Millions.	$5\frac{1}{3}$ Millions.	—

* Farm stock exempt for three years.

From these facts the following deductions appear inevitable :—

1.—That before this tax was laid on fire insurance, and while the practice of insurance was forming, and while it might have been expected to make the most rapid comparative progress, starting from zero, the concurrent progress of the wealth of the country being so far without a parallel in our history, the actual rate of progress of the practice was the least. Unfettered by this duty, the rate of progress in the insurance of property from loss by fire did certainly not reach the amount of 3 millions a year.

2.—That at the intermediate rates of this duty, from 1*s.* 6*d.* to 2*s.* 6*d.*, the rate of increase of the practice of fire insurance was comparatively rapid ; the property insured rising in the thirty-three years after 1782 from 173 to 360 millions, at an average annual rate of increase of $5\frac{2}{3}$ millions.

3.—That in the forty years during which this duty has been at its highest, the rate of increase in the amount of property insured has also been the greatest, namely, from 384 to 864 millions, an average annual rate of increase of $11\frac{3}{4}$ millions.

4.—That at the present time, judging by the regular progress of the last five years, the rate of progress is the highest of which we have any record, being at an average annual rate of increase of $18\frac{2}{5}$ millions.

It is not, of course, to be inferred from these facts that increase of taxation has actually operated to increase insurance. All that is to be inferred from them is, that the causes which have led to the increase of insurance were not so operative before this tax was imposed as they have been since, and that this tax cannot be shown to have impeded the operation of these causes in the manner that is assumed by those who propose to abolish or reduce the tax, on the alleged ground that it is a grave obstacle to the prudent practice of insurance.

Effects on insurance of relief from taxation.

(10.) Though it cannot be denied that the practice of fire insurance has increased rapidly in spite of increased taxation, it may still be asserted, and it is tacitly assumed, by those who urge the abolition or reduction of the tax on the ground that it prevents insurance, that, but for the repressive operation of this tax, the rate of progress would have been still more rapid. It is not known on what facts this assumption is founded; but there are facts that appear to make it in some degree questionable whether any greater increase would have taken place if the tax had not existed, and that appear to be nearly decisive against the opinion that the difference would have been very considerable.

No representations now made as to the oppressive character of this duty, of its mischief as a tax on prudence, as an obstacle to insurance, nor as to the certainty of a remission of the tax being followed by a great increase of insurance, are stronger, or appear to be better grounded than those which were made while the duty applied to farming stock, and upon the strength of which representations both the duty of 3*s.* per 100*l.*, and the duty of 1*s.* on the policy, were, in the year 1833, wholly abrogated as regards agricultural produce, farming stock (live or dead), and implements and utensils of husbandry. Here we had, before 1833, the whole duty in operation, and from that year a total exemption. Nothing could more certainly or fairly test the opposed effects of taxation, and of total exemption from taxation, than this experiment. The real results of the experiment appear to be that the tax had no effect in preventing insurance, and that its abrogation has had no effect in increasing insurance.

We have no exact information as to the value of property insured under the denomination of Farming Stock before the year 1833–1834. But its amount may be inferred from the difference in the amount of all the property insured subject to the tax before that year, and the amount that remained subject to the tax after farming stock was withdrawn in that year. The difference is apparently the amount of farming stock insured, subject to the duty before that year.

In the year immediately preceding the exemption of farming stock, the value of all property insured had, by steady increase, averaging $10\frac{1}{5}$ millions annually for the 10 years preceding, reached the sum of 503 millions. Proceeding at the same rate, the values insured in 1833 and 1834 should have been respectively in—

1833 - - - $514\frac{3}{4}$ millions.
1834 - - - 525 „

But in these years the value of property insured subject to the tax in fact fell in 1833, while the exemption only operated during six months, somewhat below that of the previous year, and in 1834, when the whole effect of the year's exemption took place, it fell above 20 millions, viz.—

in 1833 to - - 503 millions.
in 1834 to - - 483 „

in other words, in these years 1833 and 1834, the amount of property insured subject to the tax was less by $36\frac{3}{4}$ millions than the amount which at the previous rate of increase would have been insured. This would appear to give the probable amount of the value of the property withdrawn from taxation in those years.

Now the returns of the farming stock insured exempted from the tax appear to correspond so exactly with the reduction of duty, as to confirm this calculation in a remarkable manner. The value of farming stock returned as insured in 1834 was 37 millions, but one quarter of a million more than the amount which had disappeared in the same year from the property subject to the duty. It appears then to be probable, that notwithstanding all the prophecies of an immense increase of insurance to follow the exemption, the actual increase of the first year was not very considerable.

But the subsequent effects of the exemption are not in any degree matter of conjectural estimate, they are clear and decisive beyond controversy.

Commencing with the first year in which we have exact information of the value of farming stock insured, in 1834, it was $37\frac{1}{4}$ millions sterling; in 1856 it has risen to $62\frac{1}{4}$ millions, a rise in 22 years of $67\frac{1}{5}$ per cent. This is the rate of increase of a

species of property favoured with a total exemption of duty.

Now, comparing this increase of insurance with that of property which during all this same time has remained subjected to the full duty, we find this latter property, in 1834, to be $483\frac{9}{10}$ millions, in 1856 to be $802\frac{1}{2}$ millions, increased in the same 22 years by $65\frac{5}{6}$ per cent. The result of the comparison is that the exempted property has, in 22 years, increased $1\frac{4}{10}$ per cent. more than the property which has all that time remained subject to the tax.

If the effects of an absolute exemption of farming stock for 22 years may be used as an experimental evidence of the practical effects of such exemption upon the practice of insurance, then we may calculate that if the duty had been wholly abolished in 1833 upon the property which has remained subject to it, the value of the property insured in 1856 would have been $1\frac{4}{10}$ per cent. greater than the amount actually insured; in other words, 813,800,036*l.* sterling instead of the actual value, 802,574,000*l.*

It can scarcely be said that farming stock is subject to any peculiarities which account for this result. The natural influences which brought the value insured up to thirty-seven millions in 1834 have not ceased, and besides the factitious stimulus of a complete exemption of duty, which its opponents describe as a very heavy one, and as a great discouragement to the insurance remaining subject to it, other powerful influences have operated to stimulate the insurance of agricultural property during this period which have not applied to any of the property remaining subject to the duty. The exemption itself was obtained under circumstances which had for some years past irresistibly compelled the attention of agriculturists to the protection afforded to them by fire insurance. Agrarian incendiarism, remembered as the "Swing fires," had prevailed for three or four years very extensively in the southern counties, and sufficiently in other parts of the country to spread alarm universally, and at the same time that terror compelled the farmers to insure their property, had raised the cost of insurance in the counties where this incendiarism prevailed to two, three, or four times the

former rates. To relieve the farmer from the hardship to which he was peculiarly exposed, as well as to frustrate the object of the incendiary, which was to terrify, not insurance companies, but farmers, landlords, and the rural population, the exemption of farming property from both the duties on fire insurance was granted. It was quite impossible for any farmer to be ignorant of the facts, or uninformed as to the extent of the peculiar benefit to him of the remission of duty, or of the value of the protection involved in the practice of fire insurance; and occasional reports of incendiarism, raised truly or falsely from time to time, have never ceased to recall these benefits in a peculiar manner to the farmers' minds. But immediately after the exemption was granted, and indeed in many cases in anticipation of it, another active stimulus was applied to farmers in the addresses of county members, and in the remarks especially of the provincial press, pointing out to them the value of the privilege they had obtained. Numerous agents of insurance companies were appointed in county and market towns, expressly to take advantage of the new field of business supposed to be opened. The insurance companies universally entered upon a losing competition, reducing their rates of premium on agricultural insurances from 5*s.* to 1*s.* 9*d.*, that is, by about two-thirds of their previous amount, from which reduction they have been obliged, by the losses they have incurred, to return at length (in 1856) to a minimum rate of 4*s.*, having in the meantime stimulated agricultural insurance at the cost or by sacrifice of the profits of all other insurances, by an artificial bounty in the shape of a reduction of premiums below the fair cost price of insurance by from sixty-six to fifty-six per cent. Above all, as a permanent cause of increase of agricultural insurance, there has been a great improvement in the processes of agriculture, in the adoption of valuable implements of husbandry, and in the weight and value of crops,—improvements in value of agricultural stock which very much exceed those of the majority of the other trades of the country in the same period of time. All these influences have been at least as favourable to the increase of the amount of insurance of farming

stock as any that have affected the other insurable property of the country, and some of the most influential and all the factitious stimulus has operated on it exclusively; and perhaps, bearing in mind the various causes which from year to year diminish the destructible or insurable value of houses and buildings, and the stocks kept on hand in all other businesses of production and trade, while agriculture is the single business in which the stock in hand at some time in the year has almost universally increased, these considerations may seem to be of themselves more than sufficient to account for the increase in twenty-two years of $1\frac{4}{10}$ per cent. in the value of farming stock insured beyond the rate of increase of insurance on all other property.

It must at all events be allowed that the absolute exemption of farming stock from this duty for twenty-two years is an experiment which is of more decisive value than any mere speculation as to the probable effects of remission or exemption of other property from this duty.

Comparative effects of Taxation and Exemption.

Here an important fact is deserving of observation, namely, that the recent, present and rapid increase of insurance is due in a vastly greater degree to the taxed than to the exempted property. Since the artificial stimulus offered to agricultural insurance by the alarm caused by "Swing" fires, and especially by the destructive competition of the insurance companies, has been diminished or withdrawn, the rate of increase during the last five years, more rapid than any during the whole history of fire insurance, $18\frac{2}{5}$ millions a year, is wholly due to the taxed property. The insurance of farming stock after the rise effected in the first 12 years of its exemption made gradually a less and less proportionate progress as compared with all other property bearing the full burden of both duties, and it is now remaining stationary, or rather slightly retrograding—seeming thus to prove that even the apparent gain of $1\frac{4}{10}$ per cent. achieved during the earlier years of the exemption, was wholly factitious and illusory, and is rapidly in course of being lost under the influence of more normal circumstances.

COMPARISON of the PROGRESS of the INSURANCE of PROPERTY respectively ject to DUTIES, and exempt from DUTIES.

		Property insured subject to Duties;			exempt from Duties, *i.e.* Farming Stock, &c.		
		Average.	Increase per cent.	Decrease per cent.	Average.	Increase per cent.	D pe
2 years	1835 to 1836	494 millions	4·13	—	39⅓ millions	8·78	
5 years	1837 to 1841	549½ „	11·04	—	47 1/10 „	19·61	
5 years	1842 to 1846	618½ „	12·75	—	54⅓ „	15·32	
5 years	1847 to 1851	662⅓ „	7·09	—	57 7/10 „	6·29	
5 years	1852 to 1856	758 98/100 „	14·60	—	57 38/100 „	—	

(11.) An analogy is much insisted on by those who advocate a reduction of the duty on fire insurance, which, from its very general admission, requires examination. Recov revenu reduct taxati

The reduction of heavy duties has very commonly been followed by so great an increase in the consumption of the commodities taxed, as to replace the revenue produced by the higher duty.

From this kind of experience, it is inferred that a reduction of the duty of 200 per cent. on fire insurance would remove a great discouragement to insurance, and, it is expected, would replace the present revenue, and some even are so confident as to anticipate a great increase of revenue, if the remission of the tax be only carried far enough. Some advise a reduction of the duty to one-half, a 1*s.* 6*d.* duty; being, as they state it, a cent. per cent. tax. It appears to be a still more prevalent opinion that a 1*s.* duty would be the greatest encouragement to insurance that is compatible with the retention of the present revenue; but there are some persons who advocate a 6*d.* duty as likely to be most beneficial, at the same time, in encouraging insurance, and in producing revenue.

All these views are tinctured by the exaggeration already referred to (6), the representation that the present duty is a duty of 200 per cent.

They all assume that a great amount of insurance is discouraged by this tax, and appear to make no account of the fact that the great mass of the insurance is now effected at that very rate which they describe as preventing insurance, that the whole of the existing mass of insurance is effected at the average rate of 100 per cent. duty on the premium, and that the amount of property already insured subject to duty exceeds, say, the amount of 18 years' purchase of the rack-rental of all the occupied houses and buildings in England and Wales, already exceeds considerably the value of 40*l.* sterling of destructible insurable property for every man, woman, and child of our whole population. They all assume that the possible increase of insurance is indefinite, and that it may in fact be increased indefinitely, in proportion to the reduction of duty.

But, in truth, there is no financial analogy in the instances of reduced duty referred to in this argument and the reduction now advocated in the duty on fire insurance.

In the first place, all the duties which have sensibly diminished the production, acquisition, or consumption of any objects have borne a considerable proportion to the value of those objects. A duty of 200 per cent. that trebled the price of a pound of tea or sugar, would manifestly make the pound of tea or sugar less possible of attainment to a large class of people. So a duty that trebled the price of timber, brick, tile, window glass, other building material, and the site of a house, would make a house at least three times as difficult of production and acquisition, and doubtless reduce the quality and quantity of house-room occupied by all classes. So of all other duties which considerably affect the cost of objects to the consumers, the remission of such duties will generally facilitate consumption of the objects until the point is reached at which the natural cost price constitutes the only further obstacle to the consumption.

But all this fails in applicability to such a duty as that on fire insurance. The thing desired is not the

policy of insurance, the cost of which is 1*s.* 6*d.*, on which the duty of 3*s.* is so high. The thing desired is the house itself, the furniture, the clothing, and their preservation, the value of which is the 100*l.* sterling, and on which the duty, as its utmost extreme is but a 666th part of the value. If this duty did enter into the cost of these objects, it would not be sufficiently sensible to affect their acquisition and consumption. It will scarcely be affirmed that the duty has in fact caused one house the less to be erected, one table or coat the less to be made, purchased, or worn.

If this duty does not affect the production and acquisition of insurable property, it wholly fails in analogy with those other duties referred to, which have prevented the production and consumption of the objects to which they attached.

We are certainly bound to admit that the cost of insurance of stock in trade, including this duty, adds to the price, and falls on the consumer; but the amount of the enhancement of the price in no object of common consumption amounting to one 8,000th part of the value, being wholly inappreciable in all single transactions, and rarely appreciable in a year's consumption, must plainly be without sensible effect on consumption, as its entire remission would also be.

If the remission of the insurance duty, 3*s.* in the 100*l.* insured, would not encourage the multiplication, acquisition, use, and consumption of houses, furniture, apparel, stock in trade, &c., then the increase of insurance prognosticated must necessarily take place on the destructible property otherwise existing, and supposed to be now excluded from the benefit of insurance by the present pressure of this tax. We have seen reason to believe that the bulk of destructible and insurable property is in fact already insured (8); but supposing for the sake of illustration, that it is not so, it remains to see what is the value of combustible property which these prophecies assume to be the proper existing object of insurance, and now deprived of that benefit by the repressive operation of this duty.

If a 1*s.* 6*d.* duty would replace the present revenue, the advocates of the reduction assume that, instead of 802½ millions sterling value of destructible property

now insured subject to duty, 1,605 millions (exclusively of all farming stock,) are insurable, and would, but for this duty, now be insured, which is equal to about forty years' purchase of the rack-rental of all the occupied houses and buildings in England and Wales, and would give for every man, woman, and child in the country, besides all agricultural stock, above 82*l.* sterling value in property destructible by fire.

If a 1*s.* duty would replace the present revenue, then we must assume the existence, exclusively of agricultural stock, of 2,407 millions sterling of destructible and insurable values, equal to about sixty years' purchase of the rack-rental of all occupied houses and buildings, and giving, in addition to all agricultural stock, an average of 143*l.* sterling value of destructible property for every man, woman, and child in the country.

If a 6*d.* duty would replace the present revenue, the assumption must be of 4,815 millions sterling of destructible insurable property, in addition to all farm stock, equal to about 120 years' purchase of the rack-rental of all occupied houses and buildings, and above 246*l.* sterling value of combustible property, in addition to all farm stock, for every man, woman, and child in England and Wales.

It can scarcely be supposed that those who promise such effects to ensue from a reduction of the duty can have examined those necessary assumptions on which their conclusions must be grounded; but it is incumbent on them either to support these assumptions or to abandon their prognostications.

One further remark only appears to be necessary under this head—that the replacement of revenue promised as the effect of a reduction of duty must not be confounded (as is sometimes done in this part of the discussion) with the increase of revenue arising from the natural increase of property. Between 1822 and 1856, the revenue, at a duty of 3*s.* has doubled. Doubtless if in the year 1822, the duty had been reduced from 3*s.* to 1*s.* 6*d.*, the revenue in 1856 would have again become equal to that of 1821. Probably the next 34 years may again double the produce of this duty, and would, with a duty of 1*s.* 6*d.*, replace

the present revenue; but this is obviously a wholly different result from that promised by the advocates of the reduction, in no way connected with their views of the repressive operation of the present duty, or the encouragement which its remission would give to the practice of insurance.

(12.) An alteration of the duty on fire insurance has been proposed, which involves also an adoption of a change in the practice itself of fire insurance, and the advocates of this change recommend, as the preferable course, that this change of practice should be made compulsory by the law. RECOMMENDATION of compulsory "average" insurance;—

The change recommended consists in the adoption of the practice universally of insurance "on average," in exclusion of the practice which is now general in the United Kingdom of insurance "in gross."

The prevailing practice of fire insurance, "insurance in gross," is this:—The owner of property considers what part of his property is destructible by fire, what part is not so, and what is the certain or probable salvage in case of fire. He determines for himself what is the value which it is prudent to insure; he insures that, and does not insure the rest. He pays a premium on the sum he insures, and he is entitled, on an occurrence of a loss by fire, to all the value destroyed up to the extreme amount which he has insured. This is, in the United Kingdom, the universal system of insurance where the property to be insured is commonly kept on the same premises, and not moved about from shed to shed, shop to shop, warehouse to warehouse, as many goods in various trades are. —insurance "in gross;"—

Of course, as under this plan none but destructible property is insured, the premium fixed by experience of the losses incurred under the system are the premiums of insurance of destructible property, and are proportionally higher than the premiums would be on a nugatory practice of pretending to insure indestructible property; but they are, most probably, only the just premiums ascertained by experiment under effectual competition as sufficient to insure destructible property.

The practice of insurance "on average," recommended for adoption in preference, is this:—The —insurance "on average;"

person seeking to insure is not allowed to distinguish for himself the destructible from the indes tructible portion of the property to be insured. Whatever sum he insures is to apply equally to the indestructible as well as the destructible portion; and the contract of insurance is to this effect, that in case of loss by fire he is entitled to be paid a sum which bears such a proportion to the whole loss actually incurred, as the sum insured bears to the total value of the property. If 100*l.* be insured, and a loss occurs of 100*l.*, and it be then ascertained by valuation that the whole property was worth 300*l.*, the owner receives not the 100*l.* lost, but 33*l.* He is, in the usual words of the contract, a partner with the insurers himself for two-thirds of the risks, and they for the other one-third. It is only in case he insures the whole value indestructible as well as destructible of his property, the whole 300*l.*, that he is entitled to recover his whole loss.

The owner on this plan always makes a blind bargain. The valuation of his total property is not made till after the loss. The chief term in the proportion by which his share in the partnership of loss is to be determined is never known till the loss has been actually incurred, and both the valuations of the entire property and of the loss have been made. Before these valuations neither the owner nor the insurer knows what sum the one insures and the other is insured for; all that is certain is this, that the owner who does not insure the value of the indestructible part of the property can never, in any case, recover the whole of his actual loss, can only know that, whatever occurs, he must be a loser, and can never be covered for any loss, however large or however small.

Of course, a contract of insurance which affects to insure what cannot be destroyed, and can never really become a ground of claim or payment, could, but for the cost of the paper on which such a contract is written, and of clerkship, and the costs of the insurance establishment, and the cost of the valuation of the indestructible property, be undertaken for no premium at all; and to the extent that any contract affects to cover indestructible property, as no benefit is conferred by it and no risk is incurred

under it, no risk ought to be charged for, and the owner should pay no premium, and the charge for paper, clerkage, establishment, and valuation are purely absurdities, which can only be approved by those who justify the receipt of pay for doing nothing at all. But when all these expenses about this visionary insurance have been paid, it is still possible that an insurance which, affecting to insure 300*l.*, and which only involves a risk at the maximum of 100*l.*, and in all lesser losses of a third only of the actual loss, may be effected for little more than one-third of the premium necessary effectually to insure an actual 300*l.*, and the actual loss incurred in all cases up to that amount. The cheapness of an "average insurance" is manifestly only delusive. The superfluous expenses about the indestructible portions of the property must make such a contract, in effect, a dear one. But, because under such a system, the premium may be made to appear low, without being so, it is supposed that a great many people might be deluded into the purchase of an illusory insurance, who cannot be induced to insure at premiums necessary to pay for actual and certain insurance. It is even proposed to make the system compulsory; to compel those who now only insure what they may lose, to insure also what they cannot lose, and it is prophesied that the amount of insurance will be proportionally increased, and the amount of the revenue, at a proportionately reduced rate of duty, shall not fall off.

It is even said that abroad, where insurance on average prevails, the proportion of insurance greatly exceeds that of England; but no satisfactory evidence of this fact is offered, though it is reasonable to suppose, that the apparent amount of insurance will be increased by all the amount of the indestructible property for which people are compelled, by this system, to seem to insure.

—experience of "average" in England;

It is not by mere accident, nor for want of light or experience, that the system of insurance in gross has been adopted in England, where it is applicable, and insurance on average rejected in every case except when it is inevitable. Our first acquaintance with insurance was with Marine and Mercantile insurance. The whole practice, law, and doctrine of "average" was developed originally in appli-

cation to losses at sea, and to the proportionate shares of all owners of ship and cargo to such losses.* When insurers became substituted for these owners, and undertook to bear the latter harmless from their respective losses,—neither more nor less,—this principle of "average" was necessarily imported as a portion of the system of Marine insurance. The doctrine thus imported has never been abandoned, and we, of all countries, as the most nautical and mercantile, and the most concerned in all forms of insurance, by necessity, have, since insurance by policy was first devised, had

* The doctrine was matured and spread through the Mediterranean States at least as early as the time of the Rhodian Maritime Code, whence, through the Roman Law, into which it was incorporated more than 2,000 years ago, it became a part of the Mercantile Law of every maritime country. See on this subject, and that of salvage at sea, the whole chapter De Lege Rhodia de Jactu, Dig. xiv. 2, the doctrines of which are literally reproduced in the very numerous decisions of our own Courts in cases raised at the same time when insurance was being introduced into England.

This is Gravina's Summary of the Doctrine of Mercantile "average" of the Rhodian Laws.—"Ex omnibus autem Rhodiis legibus, hujus ad nos capitis integra sententia pervenit, quo continetur, ut si ventorum vi, aut imbribus tempestas cooriatur, unde navis in periculo versetur, quo ut eximatur oporteat eam levare, atque jactura mercium exonerare; mercium projectarum domino damnum illud a dominis mercium conservatarum pro rata omnium, ipsomet etiam nauta contribuente, sarciatur: * * * * In rationem autem contributionis venit etiam portio ipsarum mercium jactarum: ut earum dominus tanto minus a cæteris exigat, quanto pro rata jactarum oneratur mercium. Quamobrem si duo singuli centum haberent in mercibus; Cajus jactarum mercium dominus ducentum; Cajus amissis mercibus auferet a singulis quinquaginta, et naufragio amittet altera centum: quoniam tantundem ille habebat in mercibus amissis, quantum illi duo in servatis. Unde sicuti portio Caji, quae erat ducentum, superabat portionem singulorum, quae erat centum: eadem proportione post naufragium portio Caji, quae est centum, superabit portionem singulorum, quae est quinquaginta, ut tam ante, quam post naufragium, portio Caji dimidio superet portionem singulorum. Contra si Cajus merces projecerit, quae valerent quinquaginta: unus autem et alter servarint proprias cujusque centum aestimatas, Cajus damnum accipiet in decem: duo vero illi duplum quisque contribuent, pro singulis, nempe viginti, ut qua proportione quinquaginta illa unius respondebant singulorum centenis, eadem ratione quadraginta ejusdem respondeant singulorum octogenis."—Origg. J.C. III. cxi.

Manifestly the liability of the master of the ship and of all the owners of the cargo, under the ancient laws of Rhodes, was one of "Mutual Insurance" against special risks of the sea, on "the Condition of Average," and with a "Liability Limited" by the value of their several investments in ship and cargo; a contract of insurance with all the most modern improvements, actual and projected.

the most to do with it, and are most familiar with it in all its bearings and applications. Out of these forms of Marine and Mercantile insurance arose with us, as in other countries, the practice of ordinary Fire insurance, with this difference, that we have deliberately modified the practice, knowingly rejecting the system of "average" when it is less applicable, and keeping it only when it is not to be dispensed with. The assertion that the present undistinguishing duty, by pressing more heavily on "average" insurance, has prevented or discouraged its adoption, is not correct; the true fact being, that till the year 1782 there was no duty that could possibly have any such effect, and that it was in the earlier part of that century, that this system was rejected, and the system now in use adopted, by the simple unbiassed sense of convenience of both owners and insurers.

To make the "average" system optional would be, probably, only to repeat the past experience, that nobody would adopt who could avoid it. To make it compulsory would be to fly in the face of a long experience, and a deliberate and unbiassed judgment, in a matter in which the sense of the people concerned on both sides is the best test of utility.

But the present experience in England of the average system also seems to be conclusive against any compulsory extension, or any artificial financial encouragement of it. It is necessarily applied in the cases where goods to be insured frequently change their place, in the course of storage, manufacture, and the like operations; and the law expressly provides (9 Geo. 4. c. 3.) for these cases. In the case of goods so situated, it is the insurers, not the owners, who enforce the application of "the average condition." But though necessary in this class of cases, it is a constant cause of difficulty, and a frequent one of dissatisfaction; it is said, by officers of the largest companies, that, but for peculiar and costly arrangements, it would not be carried out, that the vast fire insurance business of Liverpool could not be undertaken but by means of an expensive "committee of average," organized and maintained in that town by the London companies for this especial purpose. Some of the offices insuring the greatest amount

of agricultural property have systematically made known to all their farming customers the lower rate (one-third lower) at which an insurance is effected "on average:" but, in one of the greatest of these offices not one average policy could be found, and in another the practice had, to the small amount to which it had obtained, been found so unsatisfactory that, in cases of dispute, the office had surrendered all its covenanted advantages under the contract, and was averse, on this account only, to the issue of any farming policies containing this condition.

Special reasons for adoption of "average" insurance;—

Some more special reasons are put forward for the adoption of the average system.

—fairness to the insurers;—

It is urged that owners, under the system of insurance in gross, unfairly pick out of their property the hazardous portions, giving to the insurers only the dangerous part to insure, withholding from them all share in the safe and better part. But this complaint appears to ignore the very nature and object of fire insurance, which is not to insure from loss what is by its nature safe from destruction, but is to make men's fortunes secure, and their minds easy in respect of that which is in jeopardy of fire. An insurance to insure incombustibles from fire would be a self-contradiction. And as to the hardship on the insurers of having none but destructible property to insure it must in reality amount to nothing, inasmuch as their premiums, founded on experience of the losses incurred under this very system of insurance, are proportionally high, and are admitted to be at least fairly profitable, being premiums for entire insurance against loss, and would be just as much lower than they now are if the system were altered so as to make the seeming insurance only a partial insurance against the loss, or in any degree an inoperative and nugatory insurance of indestructible property.

—"average" converts the owners into a "fire police."

Another reason offered is that insurance on average, making the owner a partner in the risk, makes him interested in saving the insured property when in danger from fire, and so converts the owners themselves into an excellent fire police. But this reasoning somewhat conflicts with the general reasoning by which the change is justified, namely, that the tendency of the "average" system is to compel owners

to insure the whole amount of their property. Instead of operating to compel all persons to insure the whole of their property, in which case under the average system they would recover the whole of their loss, and be wholly uninterested pecuniarily in the salvage, this recommendation of the average system assumes that owners will under that system do as owners do under the system of insurance in gross,—insure for a part only of the whole value of the property. It is clear that so far as the average plan induced owners to insure the whole value, this argument would entirely fail, while so far as it would hold good of partial insurance under that plan, it holds good of all under-insurances under every possible system. In its principle, this is an argument against all insurance whatsoever, as diminishing the strength of the motives of the owner to save his property. But it is a fact testified generally by the officers of insurance companies, that all honest owners under the present system of insurance in gross do exert themselves to the utmost to save their property from fire, and the experience is almost invariable that honest owners fully insured, who can save nothing for themselves, constantly save all that it is possible to save. As to the fraudulent insured, who propose to make a gain by their apparent loss, they as a rule do insure to more than the full value of their property. They are interested in its entire destruction, and in effacing every vestige which would afford a trace of their fraud. But this motive for insuring fully, and for effecting a total destruction, operates equally under the system of average insurance as of insurance in gross.

Recapitulation as to "average."

Much more is to be urged against the change; but what has been said, seeming of itself to be conclusive, may suffice. On the whole, it would appear that the system of insurance on average has been tried in England under favourable circumstances, and has been, without the bias of any artificial motive, retained only where it is applicable, and for the rest spontaneously rejected for a better and more intelligible and satisfactory system; that the system is fraught with the uncertainty which it is the very object of all insurance to get rid of, is wasteful in as far as the processes it involves are unnecessary, or

only made necessary by the fictitious character of the contract; that the pretended cheapness of the premium is an illusion, inasmuch as the system must inevitably be more expensive than insurance in gross, and the insurance contracted for is to more than the apparent difference of price nominal and not actual; that the present revenue could only be sustained by an apparent but delusive increase of insurance; but that, as a real deterioration of the value of insurance would be effected by the change, a reduction of effectual insurance is the more probable effect, in which case the present revenue can only be maintained by a real increase of the burden, however it may be disguised.

Interests of insurance companies.

(13.) The preceding remarks have been confined to the consideration of the public interests in the question, first, in respect to the very general interest of the public in fire insurance and as payers of the duties; and, secondly, as involved in the maintenance of a necessary revenue by the least objectionable impositions. The peculiar interests of fire insurance companies and other insurers are only secondary, and cannot be placed in the same line. If the present duties be advantageous to the public, their direct effect on insurers is immaterial; and if they be disadvantageous to the latter, the disadvantage, whatever it be, whatever shape it take, will be repaid by the general prosperity of the business and the rate of premiums.

Still the fact is not unworthy of notice, that the present duties are on the whole satisfactory to those who carry on the business of insurers. Few of them have objected or do object to these duties; and those who do so object are more than balanced by others, who find special trading reasons for their maintenance. It is generally those who seek to establish or enlarge an insurance business, who view these duties as an obstacle, and represent them as favouring monopoly, and as inimical to the practice of insurance. Most of the companies, on the other hand, which are well established and in possession of good business, appear to be content with the operation of the duties. In fact, these duties do constitute an obstacle to the one class and a facility to the other.

The allowance on the payment of the duties of four per cent. in London, and five per cent. in the country for the collection and prompt payment, is to these companies who can pay the duty within the quarter a source of profit, which neither appears to be added to their customers' premiums, nor abstracted from their own revenue. On the whole it is such a sum as enables every company with a large business to pay the cost of their country agency, an indispensable means of success to every Fire Insurance company. A less duty, involving a proportionally less discount, would compel the companies to raise their premiums or to encroach on their present rate of profits. They, therefore, find the present system a convenience and facilitation of their business.

But this advantage to established companies is relatively a disadvantage to new ones, who, till they have acquired a sufficient business to pay their agency by this discount, must be contented with an inferior agency, or provide for an efficient one out of capital or premiums. Still this would be no objection to new enterprises, commenced with sufficient bonâ fide capital, the expense of working through this period being a legitimate application of that capital, and a just foundation of future profits The effectual restraint is upon speculative enterprises started without sufficient capital to make these advances; and the present system of duty and discount is therefore looked on by most of the existing companies as a beneficial check upon merely speculative enterprises, and some security to the public that a company undertaking insurance has the command at least of some of the necessary capital.

Recapitulation.

(14.) It is thus to be seen that the per-centage duty on fire insurance is a tax now (1855–1856) producing a revenue from England and Wales of 1,203,861*l.*, and including Scotland and Ireland, of 1,341,242*l.* yearly,—a revenue which has more than doubled itself (notwithstanding the exemption of agricultural produce and farming stock) in thirty-four years, and is at the present time making a more rapid progress than ever, the total annual revenue from this duty having increased in England and Wales alone by 200,000*l.* in the course of the last eight

years, and by 105,000*l.* in the course of the last three years. Such an improvement in an old established source of revenue scarcely has a parallel, and, in a financial point of view, should dispel the notion if it were seriously entertained, that for the purpose of improving the present revenue, or its future prospects, any change in the imposition of the duty can be required.

This branch of revenue is collected at the charge of four per cent., and a maximum of five per cent., without loss or evasion, and without occasion for appeal; and as an incidental to an existing revenue establishment, involving quite an inconsiderable increase of its staff, none of which, however, could be dispensed with whatever remission of duty might be effected short of its absolute abrogation.

It is seen that the duty falls entirely on realized property, whether of the permanent or consumeable kinds, never by any possibility rising to more than $\frac{3.6}{100}$ths of a penny on each pound sterling of value, even on the most permanent property, and on commodities of common consumption very rarely adding an 8,000th part to their cost; being sums inappreciable in the cost of all commodities, and without any sensible influence in checking production, trade, or accumulation.

It is seen that under the burden of this duty the practice of fire insurance has increased and is increasing in the same measure as the tax itself; that the burden is relatively the lightest where the natural cost of insurance is heaviest and the property least able to bear the burden, and only appears to be comparatively heavy where the cost of insurance is lightest and the property most valuable and least oppressed by the burden; that the natural proportion of insurance to destructible property has, probably, for a long time past been nearly reached, being now as 46*l.* 10*s.* 6*d.* of such property insured for every man, woman, and child, and that the amount of insurance is probably hereafter to be extended, chiefly by the natural increase of insurable property itself, and not by the abrogation or reduction of this duty; and that, in fact, insurance subject to the whole burden of the tax has, without special or extraordinary stimulants, increased, in the whole period since 1833,

within $1\frac{4}{10}$ths per cent., as rapidly as agricultural insurance, wholly exempted from the tax, has done under extraordinary extrinsic and factitious encouragements, and has ever since 1844 increased at a rate nearly three times as great as that of the exempted insurance, namely, at the rate of $31\frac{1}{2}$ per cent., while the favoured insurance has only increased between 11 and 12 per cent.

It does not, therefore, appear that this tax is liable to peculiar objection as a tax on prudence or as a preventive of insurance, least of all that it is so in those cases in which insurance is most difficult and most desirable.

It is not made to appear that the amount of revenue derived from this duty can be conveniently spared, or that any other tax as productive at present, or as promising for the future, as little burdensome to industry or property, as little annoying in assessment or collection, or more popular, has been suggested as proper to be substituted for this tax, or to be retained in order that this may be abrogated.

It appears, then, that all the known facts and reasonings concur in favour of retaining the duty at its full present rate, and that the only valid objection to it as now imposed is the present useless exemption of agricultural insurances.

I have the honour to be,
Sir,
Your most faithful
and obedient Servant,
GEORGE COODE.

LONDON:
Printed by George Edwabd Eyre and William Spottiswoode,
Printers to the Queen's Most Excellent Majesty.
For Her Majesty's Stationery Office.

THIRD REPORT

OF

THE POSTMASTER GENERAL,

ON

THE POST OFFICE.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1857.

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THIRD REPORT.

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

I have the honour to present to your Lordships the Third Annual Report on the Post Office; being that for the year 1856.

Extension of Inland Service.

Number of Post Offices.

Last year the number of Post Offices in the United Kingdom was increased by 368, making the whole present number 10,866. Of these 845 are Head Post Offices, and 10,021 Sub-Post Offices.

New Post Offices.

A new Post Office has been completed at Glasgow, a new Office provided at Leith, and increased public accommodation afforded at the Offices at Birmingham, Devonport, and elsewhere.

Rural Posts.

The revision of the posts in the rural districts, including an additional force of letter carriers, has now been nearly completed; and it appears by accounts kept since the commencement of the revision (1851), that at an annual expense of about 42,000*l.*, provision has been made for a free delivery of more than 300,000 letters per week (not to speak of newspapers and books), which formerly could be obtained only by application at the office window.

Free deliveries.

The number of places at which free deliveries were established for the first time last year was 1,038; and at 281 other places, including Dublin and its neighbourhood, the free delivery was extended and otherwise improved.

Pillar Letter Boxes.

Pillar letter boxes having been found very acceptable to the public, their number has been considerably increased; though for a time the supply was suspended while experiments were making with a view to improve their construction. These experiments have been successful; and in a

short time a large additional number of pillar letter boxes will be put up in London, Dublin, and Edinburgh, and in various parts of the country.

ondon deli-ry.

The measures described in the last Annual Report as in course of adoption for accelerating the delivery of letters in London have, to a considerable extent, been carried into effect. One of the most important, viz., the first sorting of the country letters before they reach town, has proved highly successful; about 110,000 each day, or considerably more than one half of the whole number, being now sorted for the London districts in provincial offices.

In consequence of the London office being thus relieved of a portion of its work, and enabled to dispose of the remainder with increased facility, the letter carriers are dispatched for the morning delivery much earlier than formerly; whilst, owing to other and additional improvements, a still larger gain is obtained in the time of completing the delivery.

In the Appendix, page 35, is a Table, from which it will be seen that, comparing the first six weeks of the present year with the first six weeks of 1856, the morning delivery on the average is now 33 minutes earlier in its commencement, and 45 minutes earlier in its completion.

Either in the provincial or travelling Offices the remainder of the first sorting for the morning delivery will, I expect, soon be made in the same way; to the further relief of the office in London.

Postmasters and their assistants have been instructed in this duty by London sorters, and in general all parties have shown zeal and diligence in carrying out the arrangement.

ostal Dis-icts.

Public co-operation in adding district initials to the letters has been readily accorded. Already about 55,000 letters daily, or one-third of those posted within the London Districts, are so addressed; as are also a large number of letters from the country, though not in so great a proportion.

A cheap book, giving information as to the principal streets and places included in the several districts, has been published, and a superior edition with maps is in preparation.

Owing to the great difficulty of finding suitable places for District Offices, the arrangements for expediting the transmission and delivery of district letters have not made equal progress with those affecting General Post letters. In most of the districts, however, buildings, or sites for buildings, have now been obtained

Suburban delivery.

The advantage of an earlier morning delivery has not been confined to London proper, but has extended to the immediate suburbs, and in a still greater degree to several places in the country parts of the district. Thus, the General Post letters are now received an hour earlier than formerly at Beckenham, Bromley, Croydon, Enfield, Holloway, Norwood, Peckham, and Woolwich; and half an hour earlier at Brixton, Putney, South End, Twickenham, and Walthamstow.

In striking contrast with the present quick transmission of letters, it may be mentioned that, as late as the year 1842, a letter posted at any London receiving house after two in the afternoon was not delivered at *Islington* till the next morning.

Street nomenclature.

No improvement has yet been made in the street nomenclature of London; but I hope that the Metropolitan Board of Works, with whom the matter rests, will soon be able to decide on the measures to be adopted. So long as the present endless repetition of names continues, it will be impossible to prevent delays and mistakes in postal delivery.

It is thought by some persons that no alteration is necessary; since at present every street, even where there are several of the same name, can be fully designated; as, for example, King Street, Cheapside, and King Street, Covent Garden. But the necessity for such distinction is frequently unknown, especially by persons living at a distance, and, in fact, it is in numerous instances disregarded.

Not only should the names of no two streets be identical, but the distinction between them should be broad and clear. Repeated complaints have been made in the neighbourhood of Westbourne Terrace on account of delays in delivery arising from the great similarity in several of the names thereabout, such as Westbourne Park Cottages, Westbourne Park Crescent, Westbourne Park Place, Westbourne Park Road, Westbourne Park Terrace, and Westbourne Park Villas.

Day Mails.

During the last year 52 additional towns were provided with Day Mails to or from the metropolis of one or other of the three parts of the Kingdom; and some of the towns with Mails in both directions. These Mails have also given more frequent postal communication between many provincial towns.

Acceleration of Mails.

By using the extended portion of the South Wales Railway beyond Haverfordwest, the Night Mail between London and certain parts of South Wales, including Milford Haven and Pembroke Dock, has been accelerated; as has

also the North Mail to and from the same district of South Wales.

An earlier arrival of the London Mail has also been effected at Wick, Thurso, and other places in the north of Scotland; although the benefit has hitherto been considerably impaired by irregularities on the railway, owing to the excessive length of the trains in the chief seasons for travelling.

Improvement has also been made in the post between England and the south-east of Scotland.

Various other Mails in different parts of the United Kingdom have been accelerated.

rkney Islands.

The improvement in the Orkney service mentioned in the last Report has been carried into effect, and additional communication established with some of the Western Islands.

yde.

Arrangements have been completed for affording better postal accommodation to the towns on the Clyde.

ter time for sting.

In addition to these improvements, letters can now be posted at several towns up to a later hour than formerly; and I hope to extend this improvement to other places where the hour is still inconveniently early.

rcel Posts.

A Parcel Post service on the Great Northern Railway, which had afforded much accommodation to towns on that line, but which was suspended about a year ago in consequence of certain measures taken by the Directors (owing to a difference of opinion in other matters having arisen between the Post Office and the Company), was, last August renewed, the Directors having consented to place the arrangement on its former footing.

A similar arrangement, (though at present on a small scale,) for conveying Mail Bags at parcel rates, has been made with the Brighton, South-Eastern, and North-Eastern Companies; and I should have pleasure in extending the arrangement to other Companies in all cases where the amount of correspondence would warrant the expense.

ils can dom be so quent as ilway trains.

When it is considered how numerous, frequently, are the trains between town and town, in comparison with those which convey Mail Bags, it may appear at first sight that, provided reasonable terms could be made with a Railway Company, postal communication might often, at a small cost, be largely increased; and this idea leads to applications which I am frequently compelled to refuse. It would be of little avail that Mail Bags were sent unless provision were made, on the arrival of the bags, for the delivery of the letters; and such delivery, extending as it

frequently would over a large district as compared with the number of letters, would in many cases entail an expense altogether disproportionate to the amount of correspondence.

Want of punctuality of Mail trains.

In my last Report, when speaking of the irregularities in the conveyance of the important Mails between London and the north of England, Ireland, and Scotland, I stated that, other measures having failed to secure greater punctuality, the Department had renewed the proposal either that the Night Mail train should be run special, or that the number of carriages in the train should be strictly limited; and I expressed a hope that this improvement (for which a fair remuneration would be given) would shortly be brought into operation. In this hope, however, I have been disappointed, two of the principal companies concerned having hitherto declined to meet the views of the Department on this important point. I regret that the existing state of the law does not enable me to insist on a measure which seems to me so essential, on certain main lines, for securing punctuality.

Great punctuality of North British Railway.

In contrast with the great irregularities on several of the railways, causing trouble to the Department, and annoyance and disappointment to the public, it is satisfactory to refer to the high degree of punctuality attained on the North British Railway, under the operation of the plan of increased remuneration for regularity and of mutual penalties for irregularity mentioned in the two previous Reports, but which all the companies to whom the plan was proposed have, with this single exception, declined.

The arrangement, which at present extends to the Night Mails only, came into operation on 1st July last; and it appears that, whereas in the previous half year there were 112 cases of irregularity (in 368 trips), there were in the succeeding half year only 9 such cases.

At the end of each quarter the company received an additional payment of £200, being the maximum sum of which the arrangement admitted.

It is right, however, to state that, as on this line of railway the Mail trains run at the comparatively low speed of $25\frac{1}{2}$ miles an hour (including stoppages), regularity is easier than on many other lines.

Travelling Post Offices.

By an extended use of the travelling Post Offices, much sorting of letters, which used to be done on the arrival of the mails, is now accomplished previously; an arrangement which has led to a simplification of business at many of the smaller offices.

Conveyance of Mails.

Exclusive of conveyance by steam vessels and boats, and not counting the walks of letter-carriers or rural messengers, or the carriage of the mails from Post Offices to railway stations, the whole distance over which mails are now conveyed within the United Kingdom is upwards of 61,000 miles per day; being about 2,600 miles more than at the end of 1855. This increase is principally in railway conveyance; but it will be seen that more than half the duty is still performed by coaches and mail carts.

	Mails conveyed by Railways.				Mails conveyed by Coaches, Omnibuses, Mail Carts, &c.			
	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.	Number of Miles per Week Day.	Average Charge per Mile.	Maximum.	Minimum.
		s. d.	*s. d.*	*d.*		*s. d.*	*s. d.*	
England - -	22,285	0 $8\frac{3}{4}$	4 10	$\frac{3}{16}$	19,298	0 $2\frac{1}{3}$	0 $10\frac{1}{4}$	Exemption from Tolls.
				d.				*d.*
Ireland - -	2,766	1 4	4 6	$\frac{1}{4}$	8,538	0 2	0 8	$\frac{1}{8}$
Scotland - -	3,641	0 $10\frac{3}{16}$	3 2	$\frac{1}{2}$	4,885	0 3	0 7	$\frac{1}{4}$
United Kingdom	28,692	0 $9\frac{3}{4}$	4 10	$\frac{3}{16}$	32,721	0 $2\frac{1}{3}$	0 $10\frac{1}{4}$	Exemption from Tolls.

Book Post.

The privilege of the Book Post has been extended so as to include printed letters equally with other printed matter.

Number of Letters, Newspapers, and Books.

Number of Letters.

The following Table shows the number of letters delivered in the United Kingdom during the last year, with the rate of increase, and the proportion of letters to population.*

	Number of Letters in 1856.	Increase per Cent. on Number in 1855.	Proportion of Letters to Population.
England - - - -	388 millions	About $5\frac{1}{2}$	About 20 to each Person.†
Ireland - - - -	42 „	„ $\frac{1}{2\frac{1}{3}}$	„ 7 „
Scotland - - - -	48 „	„ $4\frac{1}{4}$	„ 16 „
United Kingdom - -	478 „	„ $4\frac{3}{4}$	„ 17 „

* This Table is to some extent an estimate, being the result of a calculation founded on a record of the actual number of letters delivered in one week of each month in the year. At page 36 in the Appendix will be found a statement of the number of letters in each year since 1838.

† In London the proportion is as high as about 40 letters to each person.

As compared with last year this number shows an increase of upwards of 22 millions; and, as compared with the year previous to the introduction of the Penny Postage (1839), an increase (omitting franks), of 402 millions, or more than six-fold.

During the last five years the rate of increase in letters, as compared in each case with the number in the preceding year, has been as follows:—

1852	- - - $5\frac{1}{4}$ per cent.
1853	- - $8\frac{1}{4}$,,
1854	- - - 8 ,,
1855	- - $2\frac{3}{4}$,,
1856	- - - $4\frac{3}{4}$,,
Average nearly	- - - 6 ,,

Of the whole number of letters, nearly a quarter are delivered in London and the suburban district; and, counting those also which are dispatched, nearly half the letters pass through the London Office. Letters in London.

The numbers of letters given in the foregoing statements include such colonial and foreign letters as are delivered in the United Kingdom, as well as inland letters. The great bulk, however, are inland; the colonial and foreign letters forming not more than about one-fiftieth of the whole number delivered. Colonial and Foreign letters.

The increase in the correspondence with India, consequent on the reduction of postage from 1*s.* to 6*d.* made in the beginning of the year, is already equal to more than one-third of the whole; the increase being from about 800,000 letters to nearly 1,100,000. India.

There has been a further increase of more than 200,000 letters in the correspondence between the United Kingdom and France, making, with the increase of 800,000 last year (the first after the late reduction in the postage), a total increase of upwards of 1,000,000, or about one-third of the whole former number. France.

When the postage for paid and unpaid letters between the two countries was the same, about two-thirds of the letters were posted unpaid, but now the proportion of unpaid letters is less than one-fifth.

There has been an increase of about 125,000 letters in the correspondence with the United States; but the number is still considerably less than it was before the interruption to United States

the packet service caused by the exigencies of the late war.

ewspapers
d Books sent
road.

At page 37 in the Appendix will be found an estimate of the number of letters, newspapers, and books passing between the United Kingdom and many colonies and foreign countries.

Whole number
Newspapers
assing through
ost Office.

The number of newspapers of all kinds which passed through the Post Office last year is estimated at 71,000,000; about three-quarters of which bore the impressed or newspaper stamp, the others having been franked by postage stamps.

eturned
etters.

The number of letters returned to the writers last year, owing to failure in the attempts to deliver them, was nearly the same as in the previous year, viz., about 2,400,000, or about 1 in 200 of the whole number of letters posted.

eturned
ewspapers.

Owing to the same cause, about 550,000 newspapers also were undelivered; being about 1 in 129 of the whole number.

By recent arrangements, returned letters are sent back to the writers much more quickly than formerly; every such letter (except those from abroad), being now opened, re-directed, and re-posted on the day of its arrival at the Returned Letter Office.

Veight of
etters.

Excluding official packets, the average weight of an inland letter is now between a quarter and a third of an ounce; that of a colonial letter rather more than a third of an ounce; and that of a foreign letter rather more than a quarter of an ounce.

verage
stage.

The average postage of an inland letter (exclusive of official letters) is about $1\frac{1}{8}d.$

Veight of
ewspapers.

The average weight of the newspapers which pass through the Post Office is rather less than last year, being now about two ounces and three-quarters. This is probably owing to an increase in the number of cheap and small newspapers.

ook Packets.

The number of book packets posted last year, exclusive of newspapers, is estimated at nearly 3,000,000.

The average weight of a book packet is about five ounces.

Money Orders.

oney Order
ffices.

During the last year 160 new Money Order Offices were opened, viz.—135 in England and Wales, 15 in Scotland, and 10 in Ireland. Of those opened in England, 57 are within the London district, but the majority in each part of

the realm were established for the convenience of the rural population.

The whole number of Money Order Offices in the United Kingdom is now 2,095.

The following Tables show the number of Money Orders issued during the year, with other particulars.* Number of Money Orders, &c.

——	Number of Money Orders issued.	Amount.	Increase per Cent.	Commission.	Profit after deducting Expenses.	Proportion of Money Orders issued to Population.
		£		£	£	
England and Wales	5,231,736	10,099,366	7½	86,861	22,231	1 to every 4 persons
Ireland - -	461,723	806,942	7	8,376	Loss 591	1 „ 13 „
Scotland - -	485,523	899,253	5½	8,158	1,034	1 „ 6 „
United Kingdom -	6,178,982	11,805,562	7¼	103,395	22,674	1 „ 4½ „

Annual Increase in the Total Amount for which Money Orders were issued in the last five years, as compared in each case with the Amount in the year preceding.

Year.	England and Wales.	Ireland.	Scotland.	United Kingdom.
1852	About 7¼	About ½	About 1¾	About 6¼
1853	„ 5½	„ 1	„ 4¼	„ 5¼
1854	„ 5½	„ 4¼	„ 8¼	„ 5½
1855	„ 5	„ 9	„ 4½	„ 5¼
1856	„ 7½	„ 7	„ 5½	„ 7¼
	per cent. increase.	per cent. increase.	per cent. increase.	per cent. increase.
Average increase	6	4¼	4¾	Nearly 6

Total Profit or Loss in each of the last ten years :— Profit or loss.

	Profit. £	Loss. £
1847 - - - -		10,600
1848 - - -		5,745
1849 -	322	
1850 -	3,236	
1851 -	7,437	
1852 -	10,689	
1853 -	14,149	
1854 -	16,167	
1855 -	20,252	
1856 -	22,674	

* At pages 38 and 39 in the Appendix is a statement of the Money Orders issued and paid in each year since 1839.

It is worthy of remark, that, considerable as is the profit now yielded by the Money Order Office, it is derived solely from Money Orders of above 2*l.* each, although these orders form the minority. The orders below that amount afford no profit, and are even attended with some loss; the commission charged not being sufficient to pay the expenses.

Increase in Money Order business.

The increase in the Money Order business last year was greater than in any preceding year; a fact attributable, no doubt, to the large addition to the number of offices, and to further relaxations in the regulations regarding the issue and payment of Money Orders. With respect to these relaxations, it is very satisfactory to find that, while they have saved much trouble both to the public and to the department, they do not appear, in a single instance, to have given rise to fraud, or even to fraudulent attempt.

Increased facilities.

Ireland.

A steady increase has taken place in the number of Irish issues on England; indicating increased prosperity in Ireland. Although the decrease in the number of English issues on Ireland which took place in the years 1854 and 1855 continued during 1856, yet the *total amount* remitted in 1856 was only 400*l.* less than in 1853. The average of an English order on Ireland in 1853 was 1*l.* 6*s.* 11*d.*, but in 1856 it had risen to 1*l.* 11*s.* 7*d.*

Scotland.

In the Scottish issues on England last year there was an increase of nearly six per cent., while the English issues on Scotland increased 14 per cent.; affording evidence of increased commercial intercourse between the two countries.

Number of Money Orders at principal towns.

At page 40 in the Appendix will be seen the amount of Money Orders issued and paid at many of the principal towns in the United Kingdom last year.

Army Money Order Offices.

The extension, at the beginning of last year, of the Money Order system to the several stations of Constantinople, Scutari, and Balaclava, thereby affording a ready means to our soldiers and seamen of transmitting to their families at home money, much of which would probably have been ill expended, was attended with signal success; more than 71,000*l.* having been thus sent home by the soldiers and seamen, besides 35,000*l.* by the army works corps; making 106,000*l.*

Gibraltar and Malta.

Last May, Money Order Offices were opened at Gibraltar and Malta, and they have been much employed.

Aldershott.

A further illustration of the benefits of the Money Order system, when rendered available to our army, is afforded by the extent of the remittances made by this means from the soldiers in camp at Aldershott, which during the past year

amounted to more than 22,000*l.* made up of Orders, the average amount of which was only 1*l.* 1*s.* 4*d.*

Colonial Posts.

Last year the sixpenny rate of postage was extended to letters between this country and the East Indies, Western Australia, and Mauritius; and the only colonies to which the reduced rate is not yet applied are Ascension*, Cape of Good Hope*, Falkland Islands, Gambia, Labuan, Natal, and Vancouver's Island. Reduced Postage.

The colonial Book Post (with the mother country) has been extended to Tasmania, Natal, and Turk's Island, and on the 1st November next will be extended to Victoria. Book Post.

The only colonies which have not yet accepted our offer to establish such a Book Post are, the Falkland Islands, Gambia, Labuan, and Vancouver's Island.

Among the colonies under my postal control an intercolonial Book Post has now been established. Intercolonial Book Post.

The Admiralty has entered into a contract with the European and Australian Royal Mail Company for the conveyance of a monthly mail between this country and the Australian Colonies viâ Suez; one half of the cost to be defrayed by the mother country, and one half by the colonies. The company is bound under penalties, which are to be levied without regard to the causes of delay, to carry the mails between Southampton and Melbourne in 54 days; and I cannot doubt that the company will be influenced, not merely by these penalties, but by a sense of duty and a regard for their own credit, to make strenuous exertions to perform the service within the stipulated time, and so to recompense both the colonists and ourselves for the great cost at which this service has been established. Australian Mails.

The contract came into full operation in the course of the last month; but advantage was, before that time, taken of the steam ships sent by the company round the Cape to take up their station in Australia, for forwarding mails more quickly than by sailing vessels.

Under the new arrangement with the Australian colonies, consequent on the establishment of this line of packets, all letters must be prepaid; and so well is the public now prepared

* While this report was being printed the reduced rate was extended to Ascension, and a communication was received announcing its acceptance by the Cape of Good Hope.

for pre-payment, and so successful were the means adopted for making known the alteration, that only 66 letters out of more than 76,000 (or less than one letter in a thousand) were ultimately detained in consequence of the postage not being paid; it having been found practicable to return the other unpaid letters in time to admit of their being reposted.

Cape of Good Hope, Mauritius, &c.

A line of mail packets has been contracted for to run monthly to the Cape of Good Hope, and thence to Mauritius, Ceylon, Madras, and Calcutta; the packets, on the return voyage, to call at Ascension and St. Helena.

Independently of this route to Mauritius, the Government of that island has entered into a contract for a mail packet between Mauritius and Aden, to fall in with the Anglo-Indian mail, viâ Suez; so that there will be two mails every month by steam between Mauritius and the mother country.

Postal improvements in Colonies.

In my last report I mentioned some returns which I had applied for on the internal postal improvements of the principal colonies, like the returns in the first annual report, showing the improvements in foreign countries. Except those from the Cape of Good Hope and Natal (asked for nearly two years ago), the colonial returns have now all arrived, and their substance, as respects all the larger colonies, will be found in the Appendix, page 41; from a perusal of which the following facts will be gleaned:—

Rates of Postage.

The lowest postage in all the colonies and dependencies embraced in the returns (19 in number) is in India; where (for the smallest weight) it is a uniform charge of $0\frac{3}{4}d.$ only. The weight allowed for this charge is certainly very little, being only the $\frac{1}{10}$ oz.; but, it must be remembered, on the other hand, that the country over which the letter may be conveyed is of vast extent.

In Barbadoes and Trinidad there is a uniform rate of $1d.$, and in New South Wales, South Australia, Western Australia, New Zealand, Mauritius, and Prince Edward Island, a uniform rate of $2d.$; except that in New South Wales and Western Australia there is, in some cases, a lower charge for letters posted and delivered in the same town. In Canada, Nova Scotia, New Brunswick, and Newfoundland (with a similar exception), there is a uniform rate of $2\frac{1}{2}d.$; and in Victoria and Tasmania (with a like exception) a uniform rate of $4d.$

In Jamaica, Ceylon, and the Gold Coast, the postage still varies according to distance; the rate in Jamaica being from 4*d.* to 8*d.*, in Ceylon from 1*d.* to 6*d.*, and on the Gold Coast from 6*d.* to 1*s.*

The posts in Ceylon and the Gold Coast are not under my control; and as respects Jamaica, I would remark that, as negotiations have been some time in progress for transferring the management of the posts to the Colonial Government, I have refrained as much as possible from making alterations, thinking it better that they should be postponed until the transfer has been effected.

It is stated that an attempt was made, in 1841, to establish internal posts in Sierra Leone, but that the attempt "signally failed from want of correspondents."

In the great majority of cases the weight for a single rate of postage has been fixed, as in the mother country, at half an ounce. The exceptions are India (already mentioned) and Ceylon, the weight in the latter being a quarter of an ounce.

Postage Stamps.

In thirteen of the colonies postage stamps have been introduced; and in five, viz., New South Wales, Victoria, Tasmania, Western Australia, and Trinidad, prepayment is compulsory; while in India, South Australia, Mauritius, and Barbadoes, although prepayment is not compulsory, an increased charge is made when the payment is delayed.

Revenue and Expenditure.

In most of the colonies, owing in part probably to the thinness of the population, the Post Office is at present conducted at a loss; and the loss seems hitherto to have been increased generally by the reductions that have been made in the rates of postage.

Returns from colonies and foreign countries.

I think it will be well to apply from time to time, say once in ten years, for new returns, such as the foregoing, both from the colonies and foreign countries, in order that the public may periodically be informed of the progress in postal improvement, not only in the United Kingdom, but abroad.

Foreign Posts.

French Postal Convention.

The new postal convention with France, portions of which had been previously agreed upon, was last year completed. Besides a large reduction in the international postage, which had already come into operation, the new provisions include a great mutual reduction of transit rates and of charges for the conveyance of letters by Mail packets.

These charges have not only been reduced, but in many cases much simplified; and it has thus become practicable to lower and render more uniform the postage between the United Kingdom and many foreign countries, the correspondence with which has to pass through France or to be conveyed by French packets; while a like power has been given to France with regard to the correspondence sent by her through this country or in English packets.

The reductions in the charge for conveyance extend to newspapers and books equally with letters.

Reductions in Postage.

The subjoined Table shows the principal reductions in foreign postage which the new French convention has already been the means of effecting; and when conventions have been concluded with some of the countries enumerated in this Table, further reductions will no doubt be made.

The single rate of postage on letters from the United Kingdom sent through France to—

Spain and Portugal	has been reduced from	10*d.* to	8*d.*
Sardinia	„	10*d.* to	6*d.*
To Switzerland, Baden, Bavaria and Wurtemburg, the Rhenish Provinces of Prussia, the German States, the Free Cities of Hamburgh, Bremen, and Lubeck	„	8*d.* to	6*d.*
To Saxony, Brunswick, Hanover, Oldenburgh, &c.	„	1*s.* 1*d.* to	8*d.*
To Denmark, Tuscany, Parma, Modena, and Austria	„	1*s.* 1*d.* to	9*d.*
To Papal States, Two Sicilies, and Greece	„	1*s.* 1*d.* to	11*d.*
To Turkey and the Danubian Provinces	„	1*s.* 7*d.* to	1*s.* 3*d.*
To places in Turkey, &c., where France maintains Post Offices	„	1*s.* to	6*d.*

with reductions to the same rates in the postage on letters from these countries to the United Kingdom.

Upon letters forwarded to the East Indies and Australia, viâ Marseilles, a reduction in the French transit rate has been made from 5*d.* to 3*d.* the quarter ounce; thus making the total charge upon a quarter ounce letter sent by that route only 9*d.*

Postal conventions with Belgium, German Postal Union, and Spain.

I hoped to have been able to announce the completion of the new postal conventions, mentioned in the last Report, with Belgium, the German Postal Union, and Spain; but in this I am disappointed. The convention with Belgium, however, has made progress, though slowly; as has that with Spain. The latter, indeed, seemed on the eve of completion, when the political convulsions last summer brought the negotiation to a stand; but it has again been resumed.

The convention with the German Postal Union is waiting until the different States concerned have delegated to Prussia the necessary powers for acting in the matter as their representative.

Madeira.

I have hitherto been unable to obtain from the Portuguese Government their assent to a reduction even in the postage between this country and Madeira (which is at present excessive), far less to a comprehensive reduction in all the rates of postage between the Portuguese dominions and the United Kingdom.

On several occasions I have been pressed by English residents in Madeira, and by their friends in England, to reduce the British part of the postage without reference to proceedings in Portugal; but such a course would greatly lessen the inducement to the Portuguese Government to reduce its share of the postage, since even without such reduction it would enjoy much of the benefit that would arise from the increased number of letters consequent on our reduction.

United States.

Negotiations are in progress for a new postal convention with the United States; one of its provisions being a reduction of the postage between the two countries from 1*s.* the half-ounce letter to 6*d.*

Sardinia.

Negotiations have also commenced for a postal treaty with Sardinia.

General reduction of Foreign Postage.

I would again express my strong desire, concurred in, as I have the pleasure of knowing, by your Lordships, for the unrestricted postal intercourse, not only in letters, but in newspapers and books, with every country in the world. It is, however, necessary to remind many who call for low rates of foreign postage, that these are matters which do not rest with the British Government alone.

Conventions made terminable on moderate notice.

As it has been found that improvements are much impeded by the long periods for which several postal conventions had been concluded, it is provided in every new convention that power shall be given to terminate it on a moderate notice;

and advantage is taken of every legitimate opportunity for bringing to an end and reconstructing every convention which does not contain such provision.

Transit rate cross Isthmus of Panama.

I have not yet been able to obtain a reduction in the excessive charges made for conveying letters and newspapers across the Isthmus of Panama, but I hope soon to do so.

Registration of letters to United States.

Arrangements have been made by which any letters passing between this country and the United States may be registered.

Post Office in Turkey.

With a view to the organization of an improved postal system in the Turkish dominions, the services of Mr. Smith, the chief officer employed in the English Post Offices established in Turkey and in the Crimea during the war, (and who discharged his duties in a very creditable manner), have been offered to the Turkish Government, and have been accepted.

Revenue and Expenditure.

Gross Revenue.

The Gross Revenue, Expenditure, and Net Revenue of the Department in the year 1856 were as follows*:—

	£	£
Letters, Books, Packets, &c.:		
England	2,295,685	2,764,606†
Ireland	214,488	
Scotland	254,433	
Commission on Money Orders:	£	
England	87,772	103,348‡
Ireland	7,579	
Scotland	7,997	
Total		£2,867,954

This Total shows an increase in the Gross Revenue, during the year, of upwards of £150,000, or rather more than 5½ per cent.

* At page 47 in the Appendix a statement is given of the receipts and expenditure in each year since 1837; also (at page 48) a comparative Return for the last two years of the amount of Postage collected in many large towns

† This is exclusive of "Returns" for refused letters, &c.

‡ These are the sums actually brought to account of revenue and consequently somewhat different from those stated at page 11, which show the amount of commission on the Orders *issued* during the year.

As compared with the first year of Penny Postage (1840), the Gross Revenue has increased by 111 per cent., or more than double; and, even as compared with the last year of high rates of postage (1839), there has been an increase of 20 per cent., or £477,000.

Expenditure.

The following Statement gives both the Actual Expenditure of the Post Office during the years 1855 and 1856, and the Expenditure proper to those years. Expenditure.

Actual Expenditure.		Heads of Service.	Expenditure properly appertaining to the year (partly estimated).	
1855.	1856.		1855.	1856.
£	£		£	£
864,660	909,094	Salaries, Pensions, &c. - - -	864,660	909,094
10,433	29,310	Hereditary Pensions - - - -	—	—
28,195	33,330	Buildings - - - - - -	28,195	33,330
		Conveyance of Mails.		
440,320	376,363	By Railways - - - - - -	401,000	419,000
159,810	162,837	„ Coaches, Carts, &c., and Wages of Mail Guards - - - -	159,810	162,837
15,522	14,309	„ Mail Packets,* and Private Ships	15,522	14,309
31,678	26,164	Manufacture of Postage Stamps, &c.	31,678	26,164
100,746	108,822	Miscellaneous, including the conveyance of Mails in Colonies, under the postal direction of the Postmaster-General; the conveyance of the Mails through Egypt; the Cost of the Army Post Office; Clothing for Letter Carriers and Guards; Rents, Taxes, Law Expenses, &c. - -	100,746	108,832
£1,651,364	£1,660,229	Totals.	£1,601,611	£1,673,566

The foregoing statement shows that in the expenditure properly appertaining to the year the increase was 4½ per cent.

* The Packet service is for the most part under the superintendence of the Admiralty, and is borne on the expenditure of that Department; the Contractors on the several lines being subject, in most cases, to conditions, some of which have been framed with other objects than the efficiency of the postal service. The above sum does not include the payments made by the Admiralty.

The omission in the expenditure of the Post Office of such portion of the cost of these Packets as may fairly be chargeable to that Department is in part counterbalanced by the omission (under the head of Revenue) of the charge for the transmission (Inland) of stamped newspapers, amounting to upwards of £168,000.

The addition of 45,000*l.* under the head Salaries, Pensions, &c., may be divided as follows :—

	£
Salaries and Travelling Allowances of Surveyors, Surveyors' Clerks, and Clerks in charge of Post Offices, &c. - - -	5,000
Salaries, Allowances, and Wages to Provincial Postmasters, Sub-Postmasters, Letter Carriers, Sorters, Stampers, and Porters -	30,000
Pensions to retired officers - - -	7,000
Miscellaneous - - - - -	3,000
	£45,000

Provincial Offices.

Part of the larger amount of salaries and wages at Provincial Offices is for increased force, affording additional accommodation to the public; but part is attributable to the revisions of Provincial Offices which have been carried out during the year (and which have generally been attended with an augmentation of salaries), and to the payment of annual increments of salaries and wages to the officers of those provincial establishments which were revised in the previous year.

This revision, referred to in the two previous Reports, and which was instituted with a view of adjusting the force in each instance to the amount of duty, and of establishing a proper scale of salaries, was last year made in 68 Provincial Offices, and is now nearly completed.

A portion of the increased expense at Provincial Offices is attributable to the payment from the revenue for substitutes for Clerks, Sorters, Letter Carriers, &c., during the annual holiday of a fortnight now granted to provincial Officers.

uildings.

The increase in the cost of buildings is attributable partly to improvements in the Office in St. Martin's-le-Grand, partly to expenses connected with the new London District Offices, and partly to alterations and new erections in provincial towns, the latter item including a final payment for the erection of the new Post Office at Glasgow.

etter Carriers.

1,000*l.* of the increase under the head "Miscellaneous" is for the clothing of Letter Carriers. Uniform clothing is now supplied to the Letter Carriers in London, Dublin, Edinburgh,

Cork, Belfast, Glasgow, Liverpool, Manchester, Birmingham, and seventeen other provincial towns.

Hereditary Pensions.

The increase of actual expenditure under the head of Hereditary Pensions was caused by the redemption, at a cost of 19,399*l.*, of the fourth part of the pension of 4,000*l.*, payable out of the Post Office Revenue to the heirs of the Duke of Schomberg. The burden of the remaining part will next year be transferred from the Post Office Revenue to the Consolidated Fund.

Net Revenue.

Net Revenue

The Net Revenue last year, taking it at the difference between the Gross Revenue and the Expenditure properly appertaining to the year, was nearly 1,200,000*l.*; showing an increase, as compared with the previous year, of about 7 per cent.

Accounts.

Accounts.

Great efforts have been made to facilitate the performance of the duties in the Receiver and Accountant-General's Department.

New Books of Record and of Allowances have been prepared for the guidance of the officers in the several branches. A detailed description of all the duties of the Department has been drawn up; and in it the rules to be observed, the course of action to be adopted, and the checks to be maintained (as well for the security of the officers as for the security of the revenue) have been carefully and minutely explained. This general book of instructions is illustrated by a collection of all the Forms used in the office, specimens of all the Accounts and Periodical Returns rendered by or to the Department, and patterns of all the books of account kept in the office. Each officer in the department has by him, for reference, a copy of so much of the Book of Instructions as may relate to the duties allotted to him.

Staff of Officers.

Number of Officers.

The number of officers and servants of the Department, exclusive of 118 in the colonies, of 55 agents in

foreign countries, and of 8 Marine Mail officers, is as follows :—

On 31st Dec. 1855.		On 31st Dec. 1856.
1	Postmaster-General - - - - - -	1
5	Secretary, Assistant Secretaries, and Secretaries for Ireland and Scotland - -	5
13	Surveyors - - - - - - -	15
17	Other Superior Officers: i. e., Heads of Departments, Chief Clerks in the Metropolitan Offices, &c. - - - - -	19
10,498	Postmasters - - - - - - -	10,866
1,519	Clerks, &c. - - - - - - -	1,593*
180	Guards - - - - - - - -	204
10,314	Letter Carriers, Messengers, &c. - - -	10,427
22,547		23,130

Of the above staff about 1,700 are attached to the chief office in London, and (including this number) about 3,200 are employed in the London District.

It will be remarked that there has been an increase in the number of surveyors. This increase is in England, where not only have the separate districts been reduced in extent, but the whole have been better arranged with reference to the main lines of railway.

dical Re-t.

By the annual report of Dr. Lewis, the medical officer,† your Lordships will perceive that the general health of the Clerks, Letter Carriers, and other persons attached to the chief office, has been good. The average period of absence from duty on account of illness last year was at the rate of $7\frac{1}{2}$ days for each officer, and the whole number of deaths was only 11, or about six in a thousand.

tter Dwell-s for tter Carriers.

In my last report I called attention to the great benefit that would result from providing better dwellings for the Letter Carriers; and I stated that the Department would be ready to co-operate with any public company that might undertake to erect such dwellings, by arranging to pay the rents out of the wages of those Letter Carriers (who would probably be numerous) who might desire to occupy them; thus securing the company from loss of rent. The subject is again referred to in the Medical Report, but hitherto no specific proposal has been received.

* This number is exclusive of persons whose time is partially occupied in the service of the Department, but who are not regularly appointed Officers, being engaged at the discretion of the Postmasters, to whom an allowance is made for that purpose.

† Appendix, page 49.

The officers of the Department show an increasing desire to avail themselves of the provision for assisting them in insuring their lives; as exhibited in the following Table:—

TABLE showing the AMOUNT and NATURE of the Aid in Payment of Premiums on Life Insurances afforded to Officers of the Post Office of the United Kingdom in the year 1856.

	Policies not exceeding £50.	Above £50 but not exceeding £100.	Above £100 but not exceeding £150.	Above £150 but not exceeding £200.	Above £200 but not exceeding £250.	Policies exceeding £250.	Total Number insured.	Per-centage of the Insured to the Employed.	Total Number insured in 1855.	Per-centage of Insured to Employed in 1855.	Amount paid in aid of Premiums in 1856.	Amount paid in aid of Premiums in 1855.
											£ s. d.	£ s. d.
England -	27	315	15	169	13	385	924	5½	701	4½	1,161 2 0	959 4 7
Ireland -	—	15	3	15	—	51	84	3⅜	80	3	143 2 6	142 15 11
Scotland -	10	68	4	35	3	78	198	6¾	171	nearly 7	239 16 5	212 18 6
In 1856 - -	37	398	22	219	16	514	1,206	—	—	—	£1,544 0 11	—
In 1855 - -	24	251	22	178	12	465	—	—	952	—	—	£1,314 19 0
Increase -	13	147	—	41	4	49	—	—	254	—	—	£229 1 11

The precise total sum for which the officers who received aid in 1856 had insured their lives cannot be given, but the Receiver and Accountant-General states with confidence that it is not less than 230,000*l.*

TABLE showing the AGES at which the various Officers enumerated in the foregoing Table insured their Lives.

Ages.	England and Wales.	Ireland.	Scotland.	United Kingdom in 1856.	United Kingdom in 1855.
Under 20 years - -	5	2	2	9	7
20 years and under 30 -	211	16	56	283	173
30 „ „ 40 -	390	28	91	509	402
40 „ „ 50 -	213	26	30	269	245
50 „ „ 60 -	89	10	15	114	100
60 years and upwards -	16	2	4	22	25
Totals - -	924	84	198	1,206	952

The foregoing Tables show an increase of 254 in the number of persons availing themselves of the aid offered, and an increase of 229*l.* in the amount of aid granted.

It is believed that almost the whole of the 254 additional applications came from officers newly insured, and who were induced to insure by the advantages held out to them.

Besides the sum of 1,544*l.* paid to the officers enumerated in the foregoing Tables, 322*l.* was paid in aid of the premiums of 200 Letter Carriers, who were formerly contributors to the "Letter Carriers' Funeral Fund," and who have now effected insurances for 50*l.* each with the "Provident Clerks Mutual Life Association;" the Department (according to an arrangement mentioned in the last Annual Report) paying the difference between the premium now demanded from each Letter Carrier, and that which he would have had to pay if he had insured his life when he first entered the service.

The satisfaction with which this measure has been received by those for whose benefit it was intended has been expressed in a letter which will be found in the Appendix, page 64.

Of the officers in each part of the kingdom who are allowed to receive aid in insuring their lives, including the 200 Letter Carriers just referred to (a privilege extending to all who can properly be regarded as officers of the Department), about 6 per cent. now insure under this arrangement in England and Wales, nearly 7 per cent. in Scotland, and about 3 per cent. in Ireland.

neral Conct of Officers.

Further experience has tended to confirm the opinion expressed in my last Report of the great benefit conferred on the Department by the adoption of the measures recommended by the Treasury Commissioners for excluding from the service unfit persons, and for rendering promotion dependent on merit alone.

ndon Office.

Mr. Parkhurst, Chief Clerk of the Secretarial Department of the Head Office in London, states as follows:—

"I am happy to be enabled to say that the general conduct "of the Officers is commendable, and that the discipline "and working order of the Office are in a very satisfactory "state.

"Ready and willing attention to the duties, and a desire "to afford useful and active assistance in the performance of "them, are evinced by the Officers; and there is reason to "congratulate the Department that their zeal has been "generally stimulated and increased by the prospect of "reward held out to those whose meritorious conduct and "proved good service now give them a claim to advancement.

Mr. Bokenham, Controller of the Circulation Department, reports:—"During the past year the Officers of the Circu- "lation Office of all grades have been diligent and zealous "in the discharge of their several duties; in confirmation of "this point I may refer to my reports upon the subject of "their annual and periodical increments, from the benefit "of which it has been necessary for me to recommend that "but very few should be excepted. Indeed, it is no more "than justice that I should state, that as a body they have "rendered every aid in their power in carrying into effect "the great alterations which, for the improvement of the "Public Service, have recently been introduced into the "Department.

"Some cases of misconduct and of error I must admit "have occurred; but these, it was obvious, were to be expected "among the very large body of men under my control. They "affect, however, but a small proportion of the whole number "of individuals employed; and properly noticed, as they "arose, they have not in any way injured the general dis- "cipline or efficiency of the service.

"Commencing with the last year, every Officer (except "the few who by misconduct or otherwise have been debarred "from it) has been allowed an annual holiday, and the boon "has been greatly appreciated."

Mr. Scudamore, Receiver and Accountant General, says:— "I have much pleasure in reporting that the conduct of the "Officers of this Department has been most satisfactory "throughout the past year.

"There has been a large increase in the duties of the "Department. There has been an increase of more than "10,000 letters in the ordinary remittances from Postmasters, "besides which, as the duty of issuing Postal Guides has "been added to the work of the Department during the year, "we have had upwards of 3,000 applications for Postal "Guides, each of which contained cash, and necessitated "the issue of a parcel of Guides.

"The additions which have been made to the total staff "of the Post Office, the revisions which have been carried "out in the provincial establishments, the employment of "substitutes in the room of provincial Officers absent on "leave, and the increase in the number of applications "for aid in the payment of Insurance Premiums, have all "added largely to the work of this Department; but the "whole of the duties have been duly, promptly, and cheer- "fully performed without any addition to the force.

" I have had the overtime given by the Officers of this " Department carefully and exactly computed; and I find " that, after allowing for under time, and deducting the " Saturday half holiday, they have given to the Office over- " time equal (for a single man) to 209 working days."

Mr. Edward Page, Inspector General of Mails, says:— " I have much pleasure in stating that the conduct during " the past year of the Officers under my control has been " very satisfactory.

" Not only have the ordinary duties allotted to them been " performed carefully and well, but a general willingness has " been shewn by the whole body to meet, by extra exertion, " any unusual pressure of duty that may have occasionally " arisen. I am glad to report also that much interest seems " to be taken by most of the Clerks in the general duty of " the office, and that a feeling of emulation, beneficial to the " service, is observable.

" I have no doubt that the conduct of the Officers generally " has been influenced by the new system of promotion, and " that it is to the introduction of this system that the " improvement to which I have alluded is to a great extent " attributable.

" Although it is more than questionable whether the " result of a competitive examination will not, in many cases, " fail to point to the best and most suitable men for a public " department, there can, I think, be no question, that the " effect of the present system of examination, combined " with probation, has been to exclude men of defective " education, and thus to improve the general tone of the " office."

Mr. Jackson, Controller of the Money Order Department, states:—" I cannot conclude this report without expressing " the gratification I feel in being able to testify to the zealous " and effective manner in which the Chief Clerk and the " First Class Officers have superintended the various duties " devolving on them; while the general good conduct and " industry of the great body of Clerks, especially those of " the Second Class, are worthy of all commendation. Each " Officer has exerted himself to the utmost; and I am happy " to say that, notwithstanding the great increase of business, " no arrears have, under any circumstances, been permitted " to accrue. I also feel bound to state that the Officers " generally seem fully to appreciate the great boon accorded " by the early closing on the Saturday; and that on no

" occasion has the business suffered from the extension " of this indulgence."

Mr. Cornwall, Secretary in Ireland, states :—" I have Dublin Office
" much satisfaction in being enabled to report favourably of " the Officers generally of the Department, and of the excel- " lent state of discipline at the present time.

" The preliminary examinations to which Clerks and " Letter Carriers are now subjected previous to appointment " will have the effect of excluding men not possessing the " necessary qualifications for these situations, and must " eventually prove to be most beneficial to the Department. " During the past year numerous persons nominated as " Clerks and Letter Carriers in Ireland were rejected by the " Civil Service Commissioners.

" With respect to the system of promotion by merit, there " have been but few opportunities in Ireland of testing it. " These few, however, enable me to speak in praise of " the facilities it unquestionably affords of advancing to " responsible positions Officers whose talents justly entitle " them to recognition and reward ; and if the guiding prin- " ciple be to advance the best qualified only, the result must " inevitably be, that every Officer who has the ambition to " elevate himself will lose no opportunity of endeavouring " to deserve the reward he so justly seeks for.

" I cannot, moreover, but think that the system of pro- " motion by merit has the effect of inducing the Officers " generally to take a more personal interest in the duties " in which they are employed. It no doubt increases the " facilities for favouritism, but the same may be said of " almost any system ; for if the head of a Department be so " disposed, he will find means of improperly exercising the " power he possesses.

* * * * * * *

" It may not be considered out of place here to allude to " the Saturday half holiday which was granted to the Officers " of the Dublin Post Office in June last, upon the under- " standing that there should be no arrear of work on the " Friday afternoon. In order to guard against this, the " officers attend extra hours throughout the week, so that " the business is always in such a forward state as to preclude " the possibility of any arrear ; therefore the boon, which is " greatly prized, is as advantageous to the public service as " it is to the Officers of the Department.

Mr. Long, Accountant in the Dublin Office, states that owing to the zeal and attention of his Clerks, it has been found possible to perform an increased business without any addition to the staff.

Mr. Gladstone, Controller of the Sorting Office, says:—"I am glad to take this opportunity of alluding to the "working, during the past year, of the class of Sub-Sorters "selected from the Letter Carriers, and for the first time "tried in Dublin in 1855. The system works remarkably "well, and the conduct of the persons so selected has been "highly satisfactory."

linburgh ffice.

Mr. Abbott, Secretary in Scotland, states:—"I beg to "enclose reports from the heads of the several branches of "this establishment as to the conduct of the Officers under "their control; and I am happy to say that these reports are "of the most satisfactory character.

"As regards the way in which the present systems of "appointment and promotion work, I am of opinion that "the restriction of the age for admission into the service "has been highly advantageous, and might be yet more "limited; that the previous examination of the parties "nominated for situations is a measure of great importance "to the improvement of the service by securing more "efficient Officers; but considering the different duties of "the Account, the Secretary's, and the Sorting branches, I "am inclined to believe that the examination should have "more special reference to the vacancy the candidate "is to fill than to his general knowledge on certain subjects "proposed for all in the same class; more especially as "regards persons nominated to the Sorting Office, where "manual dexterity, quick sight, and physical activity are "more valuable than mere educational acquirements."

The following are extracts from the reports referred to by Mr. Abbott:—

Mr. Lang, Controller of the Circulation Department, says, "With reference to the conduct of the Officers of this "department, it affords me great satisfaction to be "enabled to report that the conduct of the men since "the general revision of 1855 has been exemplary; and "that, since that period, no cases of insubordination or "breach of discipline have occurred on the part of the "men advanced from the Letter Carriers' department.

"The correctness and activity of the Officers in the per-"formance of the peculiar duties of the Sorting branch

" merit my entire approbation, and I beg to notice in a " special manner the readiness with which they have come " forward upon all occasions of pressure to accelerate the " delivery of the correspondence."

Mr. Marrable, Accountant in the Edinburgh Office, says, " I beg leave to report that the conduct of the Officers in this " department during the year 1856 has been highly satis- " factory. In no case has it been my duty to report an " Officer for misconduct. Considering that the force consists " of 37 Officers and 4 Messengers, this is very creditable to " the office.

" The examination by a Commissioner of candidates for " appointments to the Accountant's Office has this year come " practically into operation; and it must have the effect of " gradually introducing into the service a better qualified " and more efficient class of Officers than has, generally " speaking, hitherto belonged to it.

" The system of promotion by merit, and not by seniority, " introduced last year into the Department, under the recom- " mendation of the Commissioners, has in the current year " been practically tested in this Department, and has had the " effect of stimulating the zeal and activity of the Officers " attached to it.

" Since the 14th June, a half holiday on Saturday has " been enjoyed by the Officers of the Department, a boon " on the part of His Grace the Postmaster General which " has been very gratefully received by all. The indulgence, " moreover, has not involved the employment of any addi- " tional force in the Accountant's office, the work being " brought up by the extra exertions of the Officers on " the other official days of the week.

Provincial Offices.

Mr. Newman, one of the English Surveyors, states:— " During the year the plan of placing the Clerks, Letter " Carriers, &c., at certain offices on a scale of salary, and " promoting them by merit alone, has been carried out, and " in my own district it certainly works very well; and the " result will be, I have no doubt, gradually to produce a " very great improvement in our country offices."

Miscellaneous.

History of Post Office in Ireland.

The first Report contained a brief history of the Post Office in England, followed, in the Second Report, by a similar account of the Post Office in Scotland; and in the Appendix to the present Report will be found a like record of the

Post Office in Ireland, drawn up by Mr. Trollope, one of the Surveyors in that part of the United Kingdom.

Postal Guide.

The British Postal Guide, mentioned in the last Report as in preparation, has been completed, and is now published on the first day of each quarter. In addition to a gratuitous supply to Postmasters, and to many of the public offices, there has been a sale to the public of about 26,000; showing that the book has been generally acceptable.

Some time ago an arrangement was made for impressing with Postage Stamps any paper, whether as letters or envelopes, which the public might send for that purpose to the office of Inland Revenue, at Somerset House; but it appears that little use is made of this privilege, the stamps thus impressed being less than one per cent. of the whole number issued.

Unregistered Letters.

In spite of frequent advice to the contrary, money and other valuable articles are still constantly sent in unregistered letters; thus offering a temptation to theft which often proves irresistible, and bringing many a man in the service of the Post Office to disgrace and ruin, who, but for the thoughtlessness or parsimony of others, might have remained an honest and useful member of society.

Even when no one yields to the temptation, and when blame of no kind attaches to any officer, the practice not unfrequently raises groundless suspicion, as will be seen by the following statement:—

A banker, residing in a country town in Scotland, reported on the 7th November last, that a letter containing two 20*l.* notes and two 1*l.* notes, addressed to him by another banker and posted on the 4th September at a town 10 miles distant, had not come to hand. On application, the sender could not state either the numbers or the dates of the notes. He had, moreover, allowed upwards of two months to intervene before taking any steps to ascertain whether his letter had reached its destination.

As this valuable letter had been posted without the precaution of registration, and had the words "County Rates" on the envelope, it was supposed to have excited the cupidity of some one connected with one or other of the two Post Offices concerned; and an officer was immediately despatched to investigate the case. The complainant reiterated the statement that the letter had not reached him, but, within half an hour of the officer's departure, an inmate of the house, having made a fresh search, found the letter among some papers in a press where it had apparently been placed unopened when received.

Unfounded Complaints against Post Office.

The following also are some of the numerous cases of complaint against the Post Office when the fault really rested elsewhere.

A bank agent sent a letter containing valuable enclosures to another bank agent. The letter was presumed to have been lost by the Post Office; but no trace of it could be obtained there, and the applicant was informed accordingly. It subsequently appeared that the son of the person to whom the letter had been addressed had called at the Post Office, and received the letter, and that he had afterwards left the town for the holidays, carrying the letter away with him in his pocket, where it had remained.

A merchant sent his errand boy to post a letter, and to purchase a stamp to put upon it. The letter contained negotiable bills amounting to 1,200*l.*, and as the merchant did not receive an acknowledgment from his correspondent, he cast the blame on the Post Office. An inquiry followed which resulted in showing that the errand boy had met another boy on a similar mission, who undertook to post the letter in question. On further reflection, however, the latter resolved to convert the penny intended for a postage stamp into sweetmeats, which he did, and then destroyed the letter with its contents, carrying the fragments into a field near the Post Office, where they were found hidden.

The Secretary of a Charitable Institution in London gave directions for posting a large number of "Election Papers;" and supposed that these directions had been duly acted upon. Shortly, however, he received complaints of the non-receipt of many of the papers, and in other cases of delay. He at once made a complaint at the Post Office; but, on examination, circumstances soon came to light which cast suspicion on the person employed to post the notices, although this man had been many years in the service of the society, and was supposed to be of strict integrity. Ultimately, the man confessed that he had embezzled the postage (3*l.* 15*s.* 6*d.*), and had endeavoured to deliver the election papers himself.

A short time since a Registered Letter was posted at Newcastle, addressed to a banker in Edinburgh, who, not receiving it according to his expectation, sent a telegraphic message to learn why it had not been forwarded. The banker supposed that the letter had been lost or purloined in the Post Office; but it was at last proved that it had been duly delivered to the bank porter, who had locked it up in his desk and forgotten it.

A person lately stated that twelve sovereigns had been abstracted from an envelope which he enclosed in his letter of application; but he was told in reply that the envelope bore evidence that it had not contained coin to that amount. The applicant then communicated with the sender of the envelope, who persisted in declaring that she had put therein the amount in question. On this an officer was despatched to investigate the matter, and upon his requiring the woman who had sent the envelope to accompany him before a magistrate, to attest the truth of her statement upon oath, she confessed that the statement was false, and explained her conduct by saying that she had promised to lend the person to whom the envelope had been addressed 12*l.*, but that she had been unwilling to do so, as she felt sure that she should never get her money back again; and that she had determined therefore to keep her money, and throw the blame on the Post Office.

Public attention has been called to the inconvenience which frequently arises from the use of wax in sealing letters which are to be closely packed for a considerable time, especially if they are likely to be exposed to heat. The following is a case in point:—

A person at Roscrea sent a money letter to a friend at Kingstown which was not received until about two months after it was posted; the letter having adhered to the seal of another letter, and performed a voyage to Nova Scotia and back.

Sometimes, though rarely, persons who may have made complaints which on investigation proved to be groundless, have written to express their regret; but no instance of a more frank and handsome apology is recollected by the officers of the Department than one lately received from the Lord Chancellor, conveyed in a letter which will be found in the Appendix, page 63.

The attention of the Department had for some time been directed to the importance of effecting some improvement in the legibility of our stamps which show the date and place of posting, when this subject was brought prominently before the public by the Lord Chief Justice. Active measures had already been taken to obtain a better ink, to improve the construction of the "pad," and to devise a machine which, consistently with the necessary rapidity, should impress the stamp more distinctly than can be done by hand. The requirements of the office, and the difficulties to be overcome

in fulfilling them, are not generally understood, and a vast number of very crude suggestions have consequently been made. A machine has, however, been invented by Mr. Pearson Hill, one of the clerks in the Secretary's office, which bids fair to accomplish all that is required.

Wreck of Dover and Ostend Mail Packet.

In recording the chief events of last year, I must not omit the melancholy loss, by shipwreck, of the "Violet" mail packet, between Ostend and Dover; a catastrophe attributed at the time, in one of our public journals, to an undue strictness by the Department in requiring mail packets to put to sea at the appointed time, even in a violent storm.

I need scarcely say that no such rule exists, and that no such orders had been given. It would certainly be the duty of the captain of a mail packet not to allow slight obstacles to cause delay; but on this point we may always fully rely on the courage and sense of duty of a British commander.

Mr. Mortleman, the officer in immediate charge of the mail bags, acted on the occasion with a presence of mind and forethought which reflect honour on his memory. On seeing that the vessel could not be saved, he must have removed the cases containing the mail bags from the hold, and have so placed them, that when the ship went down they might float; a proceeding which ultimately led to the recovery of all the bags except one containing despatches, of which, from their nature, it was possible to obtain copies. I may add, that a similar spirit of determination to perform their duty to the last, has, on several previous occasions of exposure to imminent danger, distinguished the conduct of our officers.

Indian Mail.

An instance calling for grateful acknowledgment on my part occurred last year, of prompt and gratuitous assistance given by two foreign governments in the conveyance of a large mail from India, which was on board a ship belonging to the Peninsular and Oriental Steam Navigation Company bound for Southampton, when owing to an accident to the machinery the vessel became unable to proceed. The casualty happened near Tunis, and the Bey gave immediate orders for a steam vessel in his own service to be got ready to convey both the mail and passengers, without cost, to Marseilles, which was accordingly done; and from Mar-

seilles the mail was, by the French Government, forwarded gratuitously to Calais; whereas under ordinary circumstances a mail of the same weight would for this part of the journey alone have entailed a charge of more than 800*l.*

I have the honour to be, my Lords,

Your Lordships' obedient servant,

ARGYLL.

General Post Office,
17th March 1857.

APPENDIX.

APPENDIX (A.)

TABLE showing what Per-centage of the LETTER CARRIERS in London employed in the first Morning Delivery of each Day during the first SIX WEEKS of 1856 and 1857 respectively completed their DELIVERIES at the TIMES stated below.

Times at which the Deliveries were completed.	First Six Weeks of 1856.	First Six Weeks of 1857.
	Average time at which the deliveries commenced. } 7·55 A.M.	Average time at which the deliveries commenced - - } 7·22 A.M.
At, or before 9· 0 A.M.	5·022 per cent.	65·152 per cent.
Between 9· 0 and 9·15 „	13·999 „	18·046 „
„ 9·15 „ 9·30 „	25·374 „	9·555 „
„ 9·30 „ 9·45 „	22·683 „	4·865 „
„ 9·45 „ 10· 0 „	15·537 „	2·021 „
„ 10· 0 „ 10·15 „	8·250 „	·293 „
„ 10·15 „ 10·30 „	4·925 „	·045 „
„ 10·30 „ 10·45 „	2·435 „	·011 „
„ 10·45 „ 11· 0 „	1·111 „	·006 „
„ 11· 0 „ 11·15 „	·348 „	·006 „
„ 11·15 „ 11·30 „	·146 „	
„ 11·30 „ 11·45 „	·079 „	
„ 11·45 „ 12· 0 noon	·061 „	
„ 12· 0 „ 12·15 P.M.	·006 „	
„ 12·15 „ 12·30 „	·006 „	
„ 12·30 „ 12·45 „	·006 „	
At 1·45 „	·006 „	
At 2·10 „	·006 „	
	100·000	100·000

APPENDIX (B.)

NUMBER, as nearly as can be estimated, of CHARGEABLE LETTERS delivered in the UNITED KINGDOM in the Year immediately preceding the first general Reduction of Postage on the 5th Day of December 1839, and in each complete Year subsequent thereto; also (in the first Year) the Number of Franks.

Year ending 31st December.	Delivered in England and Wales.						Total in England and Wales.	Increase per cent. on the previous year.	Total in Ireland.	Increase or decrease per cent. on the previous year.	Total in Scotland.	Increase per cent. on the previous year.	Total in United Kingdom.	Increase per cent. on the previous year.
	By Country Offices.	Increase per cent. on the previous year.	In London District, exclusive of Local Letters.	Increase or decrease per cent. on the previous year.	Local Letters in London District.	Increase or decrease per cent. on the previous year.								
Estimated No. of letters, 1839	—	—	—	—	—	—	59,982,520	—	8,301,904	—	7,623,148	—	75,907,572	—
Estimated No. of franks, 1839	—	—	—	—	—	—	5,172,284	—	1,054,508	—	336,232	—	6,563,024	—
Estimated No. of letters, 1840	88,071,308	—	23,559,835	—	20,372,382	—	132,003,525	120	18,210,642	119¼	18,554,167	143½	168,768,344	122¼
„ „ 1841	103,395,677	17	27,966,722	18¾	23,108,722	13½	154,471,121	17	20,794,297	14½	21,234,772	14¼	196,500,191	16½
„ „ 1842	111,115,489	7½	29,385,282	5	23,389,942	1¼	163,890,713	6	22,328,154	7¼	22,215,583	4½	208,434,451	6
„ „ 1843	117,704,474	6	30,908,743	5¼	24,881,410	6¼	173,494,627	5¾	23,482,463	5¼	23,473,216	5¾	220,450,306	5¾
„ „ 1844	129,096,023	9¾	33,575,936	8½	26,980,460	8½	189,652,419	9¼	25,937,188	10½	26,502,077	13	242,091,684	9¾
„ „ 1845	147,227,431	14	36,097,711	7½	30,828,486	14¼	214,153,628	13	28,587,993	10¼	28,669,168	8¼	271,410,789	12
„ „ 1846	162,624,024	10½	39,993,681	10¾	33,261,050	8	235,878,755	10¼	32,572,947	14	31,135,060	8½	299,586,762	10½
„ „ 1847	175,023,407	7½	43,757,540	9½	34,630,817	4	253,411,764	7½	35,473,316	9	33,261,163	6¾	322,146,243	7½
„ „ 1848	180,716,102	3¼	45,991,153	5	33,672,747	2¾ Dec.	260,380,002	2¼	34,887,481	1¾ Dec.	33,563,101	1	328,830,184	2
„ „ 1849	187,382,329	3¾	45,845,683	¼ Dec.	33,960,398	¾	267,188,410	2½	35,463,913	1¾	34,746,876	3½	337,399,199	2½
„ „ 1850	192,508,628	2¾	44,856,170	2¼	33,887,844	14½	276,252,642	3½	35,388,895	¼ Dec.	35,427,534	2	347,069,071	2¾
„ „ 1851	199,746,304	3¾	47,819,499	6¾	40,585,952	4¼	288,151,755	4¾	35,982,782	1¾	36,512,649	3	360,647,187	4
„ „ 1852	212,633,733	6½	51,171,423	7	40,403,207	½ Dec.	304,208,363	5½	37,449,953	4	37,843,182	3¾	379,501,499	5¼
„ „ 1853	232,504,177	9¼	54,402,023	6¼	42,816,314	6	329,722,514	8½	40,419,665	8	40,675,310	7½	410,817,489	8¼
„ „ 1854	254,922,967	9¾	57,186,159	5	46,191,569	8	358,30),696	8¾	41,234,596	2	44,114,009	8½	443,649,301	8
„ „ 1855	263,037,827	3¼	59,647,549	4¼	45,844,963	¾ Dec.	368,530,340	2¾	41,832,834	1½	45,853,002	4	456,216,176	2¾
„ „ 1856	275,453,824	4¾	64,961,321	9	47,894,708	4½	388,309,853	5¼	41,851,008	Nil.	48,232,942	5	478,393,803	4¼

APPENDIX (C.)

ESTIMATED NUMBER of LETTERS, NEWSPAPERS, and BOOKS between the UNITED KINGDOM and certain COLONIES and FOREIGN COUNTRIES

——	Letters Outwards.	Letters Inwards.	Letters Inwards and Outwards.	Newspapers and Books Outwards.	Newspapers and Books Inwards.	Newspapers and Books Inwards and Outwards.
Africa, West Coast of	28,800	22,836	51,636	22,884	4,632	27,516
Australia	913,733	Cannot* be given.	Cannot* be given.	1,342,466	Cannot* be given.	Cannot* be given.
Belgium	325,811	250,564	576,375	202,740	185,460	388,200
Brazils	66,252	80,076	146,328	123,408	60,084	183,492
Bremen	57,166	49,538	106,704	19,608	Cannot be given.	Cannot be given.
Canada	358,284	396,915	755,199	908,028	424,416	1,332,444
Ceylon	28,722	37,542	66,264	114,084	22,122	136,206
East Indies, viz.,—Bombay, Calcutta, Madras, Aden, Penang, and Singapore	610,482	647,800	1,258,282	979,068	220,687	1,199,755
France	2,184,916	2,021,610	4,206,526	718,296	614,304	1,332,600
German Postal Union	911,957	635,145	1,547,102	586,968	184,380	771,348
Hamburgh	385,445	257,649	643,094	149,592	127,868	277,460
Holland	233,632	179,827	413,459	81,636	44,808	126,444
Hong Kong	72,522	78,228	150,750	105,930	59,228	165,158
Mauritius	20,730	16,530	37,260	43,164	26,250	69,414
Mediterranean,—including Malta, Alexandria, and Ionian Islands	234,786	175,056	409,842	92,802	9,420	102,222
Spain and Portugal, viz.—Lisbon, Oporto, and Gibraltar	171,846	164,088	335,934	75,402	4,860	80,262
Sweden	26,015	17,253	43,268	4,776	3,264	8,040
United States	1,733,745	1,547,054	3,280,799	1,063,584	872,664	1,936,248
West Indies and Pacific	322,716	281,700	604,416	572,412	122,496	694,908

* The disturbance in the service, consequent on the suspension of the contract, renders it impossible to give these numbers for last year.

APPENDIX (D.)

NUMBER and AMOUNT of MONEY ORDERS issued and paid in the UNITED KINGDOM, during the last Eighteen Years.

MONEY ORDERS ISSUED.

Year ending	England and Wales.		Ireland.		Scotland.		Total, United Kingdom.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		£		£		£		£
5 January 1840	142,723	240,063	30,015	47,295	16,183	25,765	188,921	313,124
„ 1841	482,764	802,827	53,507	77,167	51,526	80,980	587,797	960,975
„ 1842	1,290,115	2,657,969	125,170	215,382	137,560	254,155	1,552,845	3,127,507
„ 1843	1,767,626	3,709,778	169,910	295,878	174,444	331,520	2,111,980	4,337,177
„ 1844	2,086,009	4,369,344	208,179	358,884	207,335	384,612	2,501,523	5,112,840
„ 1845	2,333,693	4,858,885	232,525	391,692	240,585	444,817	2,806,803	5,695,395
„ 1846	2,627,443	5,463,453	258,144	435,330	290,539	514,576	3,176,126	6,413,361
„ 1847	2,881,699	5,926,473	299,521	519,877	333,859	624,706	3,515,079	7,071,056
„ 1848	3,286,375	6,600,658	343,156	585,454	401,654	717,064	4,031,185	7,903,177
„ 1849	3,468,823	6,861,803	359,043	604,192	375,785	685,298	4,203,651	8,151,294
From 6 January to 31 December 1849	3,515,839	6,880,865	358,578	592,504	374,474	679,273	4,248,891	8,152,643
„ 1 January to 31 December 1850	3,677,112	7,173,622	377,436	623,732	385,165	697,143	4,439,713	8,494,498
„ „ 1851	3,878,497	7,518,060	392,848	653,359	389,680	709,000	4,661,025	8,880,420
„ „ 1852	4,158,753	8,061,061	393,879	656,110	395,193	721,106	4,947,825	9,438,277
„ „ 1853	4,405,365	8,501,517	396,966	662,547	412,959	752,130	5,215,290	9,916,195
„ „ 1854	4,621,296	8,957,135	409,625	690,809	435,323	814,466	5,466,244	10,462,411
„ „ 1855	4,901,316	9,403,104	444,720	753,560	461,376	852,615	5,807,412	11,009,279
„ „ 1856	5,231,736	10,099,366	461,723	806,942	485,523	899,253	6,178,982	11,805,562

APPENDIX (D.)—*continued.*

MONEY ORDERS PAID.

Year ending	England and Wales.		Ireland.		Scotland.		Total, United Kingdom.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		£		£		£		£
5 January 1840	124,004	208,586	47,022	71,426	17,609	31,715	188,615	311,727
„ 1841	429,600	739,963	89,388	120,950	50,900	83,372	569,888	944,287
„ 1842	1,268,660	2,638,060	158,651	245,887	132,899	256,147	1,560,210	3,140,096
„ 1843	1,734,423	3,687,458	191,172	297,156	179,301	348,993	2,104,896	4,333,608
„ 1844	2,047,605	4,323,820	232,026	355,973	216,100	411,664	2,495,731	5,091,458
„ 1845	2,271,979	4,822,208	263,070	398,061	247,070	469,821	2,782,119	5,690,090
„ 1846	2,540,456	5,348,411	316,814	483,339	281,757	539,977	3,139,027	6,371,728
„ 1847	2,798,682	5,816,084	395,014	611,320	316,107	616,692	3,509,803	7,044,097
„ 1848	3,138,010	6,425,250	545,709	806,770	345,811	666,873	4,029,530	7,898,894
„ 1849	3,384,088	6,816,573	470,842	665,523	348,508	670,389	4,203,438	8,152,486
From 6 January to 31 December 1849	3,419,861	6,844,633	476,259	644,430	349,232	669,292	4,245,352	8,158,356
„ 1 January to 31 December 1850	3,559,900	7,098,429	503,980	681,943	367,355	702,682	4,431,235	8,483,055
„ „ 1851	3,743,803	7,432,163	531,514	721,713	382,126	722,366	4,657,443	8,876,243
„ „ 1852	4,016,026	7,931,510	526,233	730,490	400,600	761,718	4,942,859	9,423,719
„ „ 1853	4,240,704	8,339,938	551,555	778,196	420,806	802,161	5,213,065	9,920,296
„ „ 1854	4,489,328	8,807,904	531,962	789,021	438,192	855,754	5,459,482	10,452,680
„ „ 1855	4,789,289	9,255,642	547,917	841,270	464,083	905,464	5,801,289	11,002,377
„ „ 1856	5,112,917	9,913,187	562,949	909,361	496,276	971,108	6,172,142	11,793,656

In 1840 the commission on Money Orders was reduced as follows :—
For any sum not exceeding 2*l.*, from 6*d.* to 3*d.*
For any sum above 2*l.*, and not exceeding 5*l.*, from 1*s.* 6*d.* to 6*d.*

APPENDIX (E.)

STATEMENT showing the AMOUNT of MONEY ORDERS ISSUED and PAID at the undermentioned Head Offices (including their subordinate Offices), during the Years 1855 and 1856.

OFFICES.	1855.		1856.	
	Issues.	Payments.	Issues.	Payments.
ENGLAND.	£	£	£	£
Bath	75,450	69,762	78,264	72,997
Birmingham	179,561	277,950	192,443	305,374
Bradford, Yorkshire	42,198	40,423	45,032	41,228
Bristol	114,028	190,250	132,477	208,289
Cheltenham	53,075	38,525	57,227	41,239
Coventry	31,098	22,451	35,663	25,161
Derby	48,006	40,594	48,448	43,194
Exeter	62,401	73,404	65,899	77,395
Hull	87,535	111,734	97,192	118,395
Leeds	102,364	129,992	110,485	140,229
Leicester	45,807	42,735	47,689	45,788
Liverpool	328,556	337,267	358,646	360,874
London	1,910,998	3,117,453	2,202,229	3,336,679
Macclesfield	16,092	10,536	16,923	11,434
Manchester	292,984	352,681	325,029	386,809
Newcastle-on-Tyne	90,235	73,532	97,230	83,302
Norwich	47,969	59,918	50,822	61,737
Nottingham	70,554	64,000	80,727	66,701
Plymouth	62,075	60,613	64,115	67,649
Portsmouth	81,827	61,328	90,555	70,043
Newcastle, Staffordshire, and Potteries	69,531	77,618	77,097	83,163
Preston	54,775	41,555	56,772	47,047
Sheffield	78,322	91,292	83,604	93,487
Southampton	76,732	66,457	76,901	70,714
Wolverhampton	48,539	33,109	50,213	33,437
York	69,918	59,452	67,687	63,768
IRELAND.				
Belfast	38,196	42,414	41,506	44,375
Cork	29,459	35,405	30,062	37,877
Drogheda	5,262	7,206	5,473	8,017
Dublin	234,971	198,598	266,043	210,558
Limerick	16,189	17,753	16,179	20,918
Londonderry	10,017	12,614	9,401	11,928
Waterford	12,279	10,406	12,476	11,448
SCOTLAND.				
Aberdeen	29,744	40,124	32,509	42,426
Dundee	31,312	28,902	33,274	29,608
Edinburgh	123,512	189,428	128,271	205,383
Glasgow	140,865	175,862	153,810	192,199
Perth	17,788	16,965	17,996	17,638
Stirling	11,288	12,312	11,721	13,899

APPENDIX (F.)

PRINCIPAL INTERNAL IMPROVEMENTS in the POSTAL SYSTEMS of the undermentioned Colonies since the Establishment of PENNY POSTAGE in Great Britain and Ireland in January, 1840.

Note.—The Coins and Weights are given in their nearest English equivalents.

N.B.—The Posts of all the Colonies mentioned in this Return, with the exception of Jamaica, are under the control of the Local Governments.

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profit or Loss of the Post Office.
BARBADOES	In 1852 an Inland Post was established. A uniform rate of postage has been adopted. Payment in advance is optional, but when letters are not prepaid the postage is doubled. Postage stamps have been introduced.	On letters not exceeding ½ oz. - - - 1*d.* Above ½ oz. and not exceeding 1 oz. - 2*d.* Above 1 oz. and not exceeding 2 oz. - - 4*d.* And so on according to the English scale. Newspapers are charged ½*d.* each if prepaid with a stamp; otherwise 1*d.* Books are charged 1*d.* the ½lb. Patterns, or covers open at the sides containing patterns or samples, and not exceeding 1 oz. are charged 1*d.*	1854. £ Gross receipts - 1,245 Expenses - - 1,950 Loss - - 705
CANADA -	In 1851 a reduced rate of postage was established. Payment in advance is optional. Postage stamps have been introduced.	On ordinary letters about 2½*d.* per ½ oz. On letters posted and delivered in the same town ½*d.* each. Newspapers are conveyed free. Books are charged ½*d.* per oz.; the weight of a single packet being limited to 4lbs.	1850 £ Gross receipts - 75,500 Expenses - 55,500 Profit - 20,000 1855. £ Gross receipts - 77,505 Expenses - 102,097 Loss - 24,592
CEYLON -	Measures adopted in 1846, and subsequently, have reduced the postage of letters and books, and greatly improved the service.	On letters not exceeding ¼ oz., 1*d.* for a distance not more than 25 miles; between 25 miles and 50 miles, 1½*d.*; between 50 miles and 100 miles, 3*d.*; between 100 miles and 150 miles, 4½*d.*; above 150 miles, 6*d.* Newspapers are charged 1*d.* each, irrespective of weight or distance, and books 1*d.* per oz.	1845. £ Gross receipts- - 7,385 Expenses - - 6,389 Profit - 996 1854. £ Gross receipts - 7,171 Expenses - - 8,595 Loss - 1,424

APPENDIX (F.)—*continued.*

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profit or Loss of the Post Office.
GOLD COAST	There was no internal post until 1853, when posts were established along the Coast eastward and westward of Cape Coast Castle.	Postage is regulated by distance; but the distances are not given. There are three rates, viz., 6*d.*, 9*d.*, and 1*s.* Newspapers are conveyed free of charge.	No Return.
INDIA - -	In 1839 the postage of a single letter for 100 miles was fixed at half an anna, or about $\frac{3}{4}d.$ In 1854 the present uniform rate of postage was adopted. Payment in advance is optional; but when letters are not prepaid the charge is doubled. Postage stamps have been introduced.	On letters not exceeding $\frac{1}{4}$ tola (or about $\frac{1}{10}$ oz.) about $\frac{3}{4}d.$; above $\frac{1}{4}$ tola, and not exceeding $\frac{1}{2}$ tola, about $1\frac{1}{2}d.$; above $\frac{1}{2}$ tola, and not exceeding 1 tola (rather less than $\frac{1}{2}$ oz.), about 3*d.*; and so on in proportion. On newspapers not exceeding in weight 4 to 8 (about $1\frac{3}{4}$ oz.), about $1\frac{1}{2}d.$; above 4 tolas and not exceeding 6 tolas (about $2\frac{1}{2}$ oz.), about 3*d.*; about $1\frac{1}{2}d.$ additional being charged for every additional 3 tolas or fraction of 3 tolas. On books not exceeding 20 tolas ($8\frac{1}{4}$ oz.), about $1\frac{1}{2}d.$; about $1\frac{1}{2}d.$ additional being charged for every additional 20 tolas, or fraction of 20 tolas.	1852–3. £ Gross Receipts 234,320 Expenses - 261,044 Loss - - 26,724 1854–5. Gross Receipts 275,967 Expenses - 303,044 Loss - - 27,077
JAMAICA - -	In 1843 the system of charging letters by weight instead of by the number of enclosures was adopted.	On letters not exceeding $\frac{1}{2}$ oz., 4*d.* for a distance not more than 60 miles; between 60 miles and 100 miles, 6*d.*; between 100 miles and 200 miles, 8*d.*; and so on, adding 2*d.* for every 100 miles. The increase of weight is the same as by the English scale. Newspapers are charged $\frac{1}{2}d.$ each. On pamphlets, up to a weight of 16 oz., the charge is 1*d.* per oz.	1842 £ Gross Receipts - 18,653 Expenses - - 8,763 Profit - - 9,890 1854 Gross Receipts - 13,008 Expenses - - 11,882 Profit - - 1,126
MAURITIUS -	In 1847 District Post Offices were established. Postage stamps have been introduced. Payment in advance is optional; but when letters are not prepaid the postage is doubled.	On letters not exceeding $\frac{1}{2}$ oz. - - - 2*d.* Above $\frac{1}{2}$ oz. and not exceeding 1 oz. - - 4*d.* And 4*d.* additional for every additional oz. or fractional part of an oz. The postage on letters posted and delivered in the same town is 1*d.* Newspapers are conveyed free. Books not exceeding 6 oz. are charged 3*d.*, with 1*d.* additional for every extra oz. or fractional part of an oz.	1847. £ Gross Receipts - 220 Expenses - - 201 Profit - - 19 1854. Gross Receipts - 583 Expenses - - 980 Loss - - 397

APPENDIX (F.)—*continued.*

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profit or Loss of the Post Office.
NEW BRUNSWICK.	In 1842 and 1851 measures were successively introduced for the establishment of a low rate of postage. Postage stamps have been introduced.	On letters not exceeding ½ oz., about - - 2½*d.* Above ½ oz., and not exceeding 1 oz., about 5*d.* And so on, 2½*d.* being charged for every additional ½ oz. There is an additional charge of 1*d.* each on letters delivered at St. John and Fredericton, the only places where letter-carriers are employed. Newspapers are conveyed free. On books, &c., the charge is as follows, prepayment being compulsory:— For a single volume, not exceeding ½ lb. in weight - - - 6*d.* Above ½ lb., and not exceeding 1 lb. - - - 1*s.* Ditto 1 lb., ditto 2 lb. 2*s*, And so on, according to the English scale of weight.	1844. £ Gross Receipts - 7,840 Expenses - - 5,206 Profit - - 2,634 1854. Gross Receipts - 8,110 Expenses - - 10,225 Loss - - 2,115
NEWFOUNDLAND.	In 1852 Inland Posts were established. In 1853 a reduced and uniform rate of postage for letters was established, and another for books.	On letters not exceeding ½ oz. - - 2½*d.* Exceeding ½ oz., and not exceeding 1 oz. - 5*d.* Above 1 oz. ditto 1½ oz. 7½*d.* And so on in proportion. Newspapers are conveyed free. On books the postage is about 1¾*d.* per oz. up to 6 oz.; exceeding that weight, 2½*d.* per oz. up to 16 oz.; beyond which weight they cannot be transmitted through the post.	1852. £ Gross Receipts - 200 Expenses - - 510 Loss - - 310 1854. Gross Receipts - 362 Expenses - - 724 Loss - - 362
NEW SOUTH WALES.	In 1840, '45, '47, '50, '51, '52, '53, and '54, measures were successively introduced which have effected a reduction of postage, and caused other improvements. Pre-payment by postage stamps is compulsory; but letters insufficiently stamped, if not grossly deficient in postage, are forwarded to their destination; double the deficient postage being charged on them.	On letters not exceeding ½ oz. - - - 2*d.* Above ½ oz., and not exceeding 1 oz. - - 4*d.* Ditto 1 oz. ditto 2 oz. 8*d.* And so on, according to the English scale of weight Half the above-named rates is charged on letters posted and delivered in Sydney. Newspapers are conveyed free. Books, patterns, samples, maps, &c., are charged 2*d.* for every 4 oz.	1850. £ Gross Receipts - 13,646 Expenses - - 15,732 Loss - - 2,086 1854.* Gross Receipts - 24,127 Expenses - - 52,333 Loss - - 28,206 * The increased price of labour and forage after the discovery of the gold fields augmented the expense of the conveyance of mails, &c. Doubtless the same remark applies to the other Australian Colonies.

APPENDIX (F.)—*continued.*

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profit or Loss of the Post Office.
NEW ZEALAND.	In 1841 Inland Posts were established A uniform rate of postage has been adopted. Postage stamps have been introduced.	On letters not exceeding ½ oz. - - 2*d.* Above ½ oz. and not exceeding 1 oz. - 4*d.* and so on, 2*d.* being charged for every additional ½ oz. Newspapers are conveyed free. Books are charged 6*d.* the ½ lb.	1848. £ Gross Receipts - 1,656 Expenses - - 1,049 Profit - 607 1854. £ Gross Receipts - 2,209 Expenses - - 2,390 Loss - - 181
NOVA SCOTIA	In 1842, '51, '53, '54 and '56, measures were successively adopted for the establishment of a low rate of postage. Postage stamps have been introduced.	On letters not exceeding ½ oz. - about 2½*d.* Above ½ oz. and not exceeding 1 oz. - about 5*d.* Above 1 oz. and not exceeding 1½ oz. - about 7*d.* And so on in proportion, Letters posted and delivered in the same town are charged about ¾d. only per ½ oz. Newspapers are conveyed free. On printed circulars, prices current, hand bills, &c., the postage is about ¾*d.* per oz. Books, &c., are allowed to pass free of charge when not exceeding 2 oz. in weight; but above that weight and up to 48 oz. (to which weight the book privilege is limited), the postage is about ½*d.* per oz.	1839. £ Gross Receipts - 5,466 Expenses - - 3,919 Profit - 1,547 1854. £ Gross Receipts - 5,524 Expenses - - 8,125 Loss - 2,601
PRINCE EDWARD ISLAND.	In 1842, '43, and 1851, measures were adopted for establishing low and uniform postage.	On letters not exceeding ½ oz. about 2*d.*; about 2*d.* additional being charged for every additional ½ oz. Newspapers are conveyed free. On books the postage is about ½*d.* per oz.	1841. £ Gross Receipts - 300 Expenses - - 684 Loss - - 384 1854. £ Gross Receipts - 943 Expenses - - 2,091 Loss - 1,148
SIERRA LEONE	No internal posts. An attempt was made to establish them in 1841, but it "signally failed from "want of correspon-"dents."		

APPENDIX (F.)—*continued.*

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profit or Loss of the Post Office.
SOUTH AUSTRALIA.	In 1845 a uniform rate of postage was adopted, except as regards letters between Adelaide and Port Adelaide, and letters posted and delivered in the same town. In 1854 the postage was reduced and made uniform without any exceptions; and a book post was established. In 1855 postage stamps were introduced. Payment in advance is optional, but when letters are not prepaid the postage is doubled.	On letters not exceeding ½ oz. - - - 2*d.* Above ½ oz. and not exceeding 1 oz. - - 4*d.* Above 1 oz. and not exceeding 2 oz. - - 8*d.* and so on, according to the English scale of weight. Newspapers are conveyed free. Books are charged 2*d.* for the first 4 oz., and 1*d.* for each additional oz.	1843. £ Gross Receipts - 892 Expenses - - 848 Profit - - 44 *1854. Gross Receipts - 7,477 Expenses - - 9,558 Loss - - 2,081 * See note to New South Wales.
TASMANIA -	In 1841, '42, '44, '45, '47, '51 and '52, measures were successively adopted with the same result as in New South Wales. Prepayment is compulsory. In 1853 postage stamps were introduced.	On letters not exceeding ½ oz. - - - 4*d.* Exceeding ½ oz. and not exceeding 1 oz. - - 8*d.* and so on, 4*d.* being charged for every additional ½ oz. Town letters are charged 1*d.* per ½ oz. Newspapers are conveyed free. Books, &c., are charged 6*d.* for every 4 oz. up to 3 lbs.; beyond which weight they cannot be conveyed through the post.	1841. £ Gross Receipts - 7,590 Expenses - - 5,723 Profit - - 1,867 *1854. Gross Receipts - 8,198 Expenses - - 16,291 Loss - - 8,093 * See note to New South Wales.
TRINIDAD -	In 1851 an Inland Post was established. A uniform rate of postage has been adopted. Prepayment by postage stamps is compulsory.	On letters not exceeding ½ oz. - - - 1*d.* Above ½ oz. and not exceeding 1 oz. - - 2*d.* Above 1 oz. and not exceeding 2 oz. - - 4*d.* and 2*d.* for every additional oz. or fraction of an oz. Newspapers are charged 1*d.* each. On books, &c., the postage is 1*d.* per oz.	1852. £ Gross Receipts - 1,962 Expenses - - 2,171 Loss - - 209 1854. Gross Receipts - 1,533 Expenses - - 1,845 Loss - - 312

APPENDIX (F.)—*continued.*

Colony.	Nature and Date of Improvements.	Present Rates of Postage.	Gross Receipts, Expenses, and Profits of the Post Office.
VICTORIA.	In 1850 arrangements similar to those in New South Wales (with the exception of a book post) were adopted. Prepayment by postage stamps is compulsory.	On letters not exceeding ½ oz. - - - 4*d.* Above ½ oz. and not exceeding 1 oz. - - 8*d.* Above 1 oz. and not exceeding 2 oz. 1*s.* 4*d.* and so on according to the English scale of weight. Town letters are charged half the above-named rates. Newspapers are charged 1*d.* each. No provision has been made for the transmission of books by post.	1849. £ Gross Receipts - 6,951 Expenses - - 7,542 Loss - - 591 1854.* £ Gross Receipts - 66,949 Expenses - 145,866 Loss - 78,917 * See note to New South Wales.
WESTERN AUSTRALIA.	In 1852 a reduced rate of postage was established. In 1854 the compulsory prepayment of letters by postage stamps was adopted.	On letters not exceeding ½ oz. - - - 2*d.* Above ½ oz. and not exceeding 1 oz. - 4*d.* and 3*d.* for each additional ounce. On letters not exceeding ½ oz. posted and delivered in the same town, 1*d.* Newspapers are conveyed free. Books, &c., are charged 1*s.* per ½ lb.	1851. £ Gross receipts - 427 Expenses - - 642 Loss - - 215 1854. - £ Gross Receipts - 1,436 Expenses - 2,053 Loss - - 617

APPENDIX (G.)

AN ACCOUNT showing the GROSS REVENUE, COST of MANAGEMENT, and NET REVENUE of the POST OFFICE of the UNITED KINGDOM, for the last 20 Years.

Year ending	Gross Revenue.[a]	Cost of Management.[b]	Net Revenue.	Postage charged on Government Departments.
	£	£	£	£
5th January 1838 [c]	2,339,737	687,313	1,652,424	38,528
„ 1839 [d]	2,346,278	686,768	1,659,509	45,156
„ 1840 [e]	2,390,763	756,999	1,633,764	44,277
„ 1841	1,359,466	858,677	500,789	90,761
„ 1842	1,499,418	938,168	561,249	113,255
„ 1843	1,578,145	977,504	600,641	122,161
„ 1844	1,620,867	980,650	640,217	116,503
„ 1845	1,705,067	985,110	719,957	109,232
„ 1846	1,887,576	1,125,594	761,982	101,190
„ 1847	1,963,857	1,138,745	825,112	100,354
„ 1848	2,181,016	1,196,520	984,496	121,290
„ 1849	2,143,679	1,403,250 [f]	740,429	115,902
„ 1850	2,165,349	1,324,562	840,787	106,923
„ 1851	2,264,684	1,460,785 [g]	803,898	109,523
„ 1852	2,422,168	1,304,163	1,118,004	167,129 [h]
„ 1853 [i]	2,434,326	1,343,907	1,090,419	124,977
„ 1854	2,574,407	1,400,679	1,173,727	134,112
31st Dec. 1854	2,701,862	1,506,556 [j]	1,195,306	185,236 [k]
„ 1855	2,716,420	1,651,364	1,065,056	173,560
„ 1856	2,867,954	1,660,229	1,207,725	154,229

[a] Namely, the Gross Receipts, after deducting the Returns for "Refused Letters," &c.

[b] Including all payments out of the Revenue in its progress to the Exchequer, except advances to the Money Order Office. Of the Sums under the head "Cost of Management," 10,307*l.* per annum is, up to 1855 inclusive, for pensions which have no relation to the service of the Post Office; and last year the sum was not less than 29,310*l.*; but of this amount 19,003*l.* was expended in the purchase of part of the pension settled on the Duke of Schomberg and his heirs.

[c] 1838 was the last complete year before the general reduction of postage.

[d] On 5th December 1839, the maximum Inland Postage for a single letter was reduced to 4*d.*

[e] On 10th January 1840 the postage on all inland letters weighing not more than ½ oz. was reduced to a uniform charge of one penny.

[f] This includes a payment of 196,086*l.* for the conveyance of Mails by Railway in previous years.

[g] This includes a payment of 192,975*l.* for the conveyance of Mails by Railway in previous years.

[h] This includes the sum of 31,899*l.* chargeable against the Census Office in the year.

[i] The revenue and expenditure of the North American provinces, amounting for the last complete year to 96,164*l.* and 71,171*l.* respectively, no longer appear in the Accounts of this Department, except that the accounts for 1853 include one quarter's revenue and expenditure for Canada.

[j] This includes a payment of 128,000*l.* for the conveyance of Mails by Railways in previous years.

[k] This includes the official postage charged on the General Post Office and on the East India Company, which was excluded from the Return in former years.

APPENDIX (H.)

AN ACCOUNT of the AMOUNT of POSTAGE, collected at the undermentioned Towns of the United Kingdom (including Postage Stamps sold by the Post Office and by the Office of Inland Revenue) during the Years 1855 and 1856.

	1855.	1856.
ENGLAND.	£	£
Bath	13,765	14,384
Birmingham	35,695	38,849
Bradford, Yorkshire	11,824	13,136
Bristol	28,510	29,967
Cheltenham	9,691	9,760
Coventry	4,365	4,620
Derby	8,202	8,659
Exeter	10,118	11,915
Hull	16,575	16,960
Leeds	19,525	21,433
Leicester	7,227	7,853
Liverpool	92,842	100,379
London	817,338*	834,927†
Macclesfield	2,015	2,231
Manchester	78,121	85,301
Newcastle-on-Tyne	18,434	19,647
Norwich	11,229	11,870
Nottingham	10,528	11,366
Plymouth	10,197	10,221
Portsmouth	10,858	10,894
Newcastle, Staffordshire, and Potteries	4,507	6,032
Preston	6,786	7,381
Sheffield	14,509	14,782
Southampton	12,228	11,585
Wolverhampton	8,086	8,780
York	9,904	10,096
IRELAND.		
Belfast	10,352	12,122
Cork	10,465	10,868
Drogheda	2,084	2,215
Dublin	48,499	55,103
Limerick	7,364	6,986
Londonderry	4,299	4,365
Waterford	3,039	3,195
SCOTLAND.		
Aberdeen	10,918	11,130
Dundee	8,144	8,883
Edinburgh	41,922	56,270
Glasgow	57,788	63,441
Perth	3,725	4,007
Stirling	3,603	3,830

* Including 159,906*l.* for postage charged to Government Departments.
† Including 142,261*l.* for postage charged to Government Departments.

APPENDIX (I.)

Medical Officer's Report for the Year 1856.

Medical Department,
General Post Office, 6th February 1857.

Sir,

I have now the honour of presenting my Second Report on the health of the officers of this Department.

Number of Officers under Medical Charge.

By the regulations now in force the various officers may be arranged, as to their relation to the Medical Officer, in three classes, according to their positions and salaries.

Class A. Those whose salaries exceed 150*l.* per annum. The Medical Officer does not extend his care to these gentlemen except during the prevalence of an epidemic, or in case of any sudden illness or accident while at the office.

Class B. Clerks whose salaries do not exceed 150*l.* per annum. These officers are not supplied with the medicines that may be prescribed at the expense of the department.

Class C. All other officers employed and paid by this department, who are attached to the chief or Money Order Office. This includes Inspectors, Sorters, Sub-sorters, Letter Carriers, Stampers, Messengers, Porters, Labourers, and Domestics male and female. All these are prescribed for at the office, or visited at their own houses when too ill to attend at the office. All the necessary medicines and instruments are gratuitously supplied to them.

From various causes the number of officers in what is called the "minor establishment," or class C. is constantly varying. Some of the lately appointed Letter Carriers on presenting themselves for re-examination to the Medical Officer at the expiration of their six months' probation, are found to be unfit for the duties, and are therefore not confirmed. Some who are disabled from attending to their duties by continued illness are temporarily replaced by substitutes; whilst interchanges between the chief and branch offices are constantly taking place. For these reasons many more officers are under medical care in the course of the whole year than are entered on the books as attached to the office at any one time.

Thus on the 31st December there were in

Class A. - - - -	274
Class B. - - - -	331
Class C. - - - -	1,100

making 1,431 in the last two classes; while during the course of the year there have been 1,969 different individuals attached for a longer or shorter period to the two offices, any of whom, if ill, might have applied for official medical aid. As a considerable proportion of the officers constituting the difference between these two numbers have helped to swell the invalid list, classes B. and C. may be stated as averaging 1,500 for the entire year.

Candidates examined.

During the year 401 candidates have obtained nominations as Clerks, Letter Carriers, &c., and, in accordance with the regulations, have presented themselves to me for medical examination. Of this number 47, or nearly 12 per cent. were rejected, and 354 passed satisfactorily.

Of this latter number 61 or about 16 per cent. were subsequently rejected on other than medical grounds, by the Civil Service Commissioners; making 108 rejections among 401 candidates.

General Health.

The health of the whole body of officers has been highly satisfactory.

It is most gratifying to me to be able to state that, among the 605 officers in classes A. and B. there is not a single death to report. Most of the illness that has taken place in these classes has been of a slight character. I am inclined to attribute much of this satisfactory condition to the annual monthly holiday given to all these officers, which is mostly passed in the country.

Tabular Statement of the Number of Clerks and other Officers who presented themselves for Medical Treatment during the year 1856, specifying some of the more common complaints.

Months.	Clerks.	Other Officers.	Total Number of Officers.	Diarrhœa Cases.	Rheumatism.	Sore Throat.	Boils.
January	9	130	139	10	13	2	3
February	11	105	116	5	8	—	3
March	12	118	130	3	13	3	5
April	16	107	123	9	19	2	3
May	5	140	145	7	14	12	2
June	16	128	144	20	14	14	10
July	16	173	189	52	10	6	2
August	31	214	245	102	4	4	5
September	9	149	158	25	6	3	6
October	8	97	105	8	7	4	5
November	12	119	131	8	10	8	3
December	14	132	146	4	10	6	4
Total	159	1,612	1,771	253	128	64	51

About 650 visits have been paid to officers at their own houses, when too ill to attend at the office.

It will be seen by the above table, that during the year the large number of 1,771 distinct cases of illness have presented themselves for treatment. The total number of officers having permission to avail themselves of my care being estimated at 1,500, it follows that the cases of illness were rather more than one to each officer. By far the larger number of these cases were of little gravity, as I have always encouraged the men to present themselves for advice on the first symptoms of illness.

In the majority of the cases thus early attended to, the disease has been nipped in the bud, and a lengthened illness with consequent absence from duty prevented. This I believe to be one of the most efficient means for practically carrying out the science of preventive medicine. It is in this way that the officers themselves derive the most important advantage from the liberality of the Government in providing gratuitous medical advice.

Not only are they saved the cost of medical attendance, but much absence from duty, with the consequent loss of a proportion of their salaries, is by this means spared them. They are also saved from the bodily and mental pain that accompanies, and the injury to the constitution which follows a severe and prolonged attack of illness.

In the table I have specified a few of the diseases more commonly met with among the officers, namely, diarrhœa, rheumatism, inflammatory sore-throat, and boils or carbunculoid disease. These are all to a certain degree more or less preventible. They are mostly due to impure air or exposure to draughts, or to sudden and great changes of temperature, or to improper diet or insufficient clothing. Other ailments which I am occasionally called on to prescribe for I have traced to neglect of personal cleanliness.

In accordance with a report that I made on this subject in the course of the summer, the authorities have directed that Letter Carriers shall pay in future more attention to cleanliness.

It will be for the benefit of the men themselves that the regulation alluded to shall be strictly enforced.

Epidemics.

There have been no special epidemics during the year; but the usual summer diarrhœa has been more than usually prevalent. The table shows that 154 officers suffering from this complaint presented themselves for treatment during the months of July and August alone. But these figures do not represent the actual number attacked, as many more were relieved without personal application to the Medical Officer.

During the summer season 16 different rooms in this building and the Money Order Office were kept constantly supplied with the proper remedies for this complaint, in order that relief might be obtained at any hour of the day or night, immediately on an attack coming on.

Besides the diarrhœa medicine so supplied to the two principal offices, upwards of a hundred gallons were sent to 40 branch and district offices in London and the suburbs, for the use of the officers employed there.

Inflammatory sore-throat has been very prevalent. It is traceable in a large proportion of cases to draughts of cold air entering through open doors, while the men are engaged in sorting or stamping in the larger offices.

Many cases of rheumatism arise from the same cause, one of the most difficult evils to deal with in this large building.

There have been 51 cases of boils, a large number. As I have already stated, I believe this disease to take its origin partly from improper food, and partly from living in an impure atmosphere. I have observed it to be more frequent among the men who live in small close rooms in the interior of the town than in those who inhabit more open dwellings in the suburbs. In my last annual report I alluded to the great advantage that would accrue to the men if they could be provided with more healthy dwellings. I should expect to see a considerable diminution in the last-mentioned disease among the inmates of such improved habitations.

There have been 1,612 cases of sickness among the 1,638 persons composing the minor establishment. Of these cases 716 have been severe enough to incapacitate the invalid for a time from duty.

Average Duration of Illness.

Minor Establishment.

The total amount in days of absence from duty on account of illness in Class C. was 11,934 days. This will give a mean average duration of about 16½ days for each officer who absented himself. But this amount of absence is unduly swollen by the prolonged absence of four officers, three of whom have not been on duty any part of the year.

As none of these will return to the department, and their places have been long filled up by fresh appointments, their absence should be deducted from the gross amount. When this is done, the average duration of each case of illness will be reduced to about 15 days.

But a very large proportion even of this reduced amount of absence is caused by comparatively very few cases. Seven officers have been absent many months consecutively — one for eleven, one for nine, and another for eight months. These seven cases have consumed between them 1,196 days; so that if allowance be made for these cases of prolonged illness, each one of which was above three months' duration, the average absence from duty of the remaining cases amounts to about 13½ days. This number represents correctly the average duration of each case of illness sufficiently severe to necessitate absence from duty. But if the total amount of absence in the minor establishment be divided among all the cases of sickness, it will give an average of about 6½ days' absence for each patient.

Clerks.

One hundred and fifty-nine Clerks have presented themselves for treatment during the year. This number includes a few in Class A. who suffered from the prevailing diarrhœa. The total number of Heads of Departments, Clerks, &c., comprehended in Classes A. and B., who have been off duty from illness, is 254; and the total amount of such absences is 4,939 days, making an average of about 19½ days each.

If 15 of these cases, however, which have each exceeded three months in duration, and have engrossed 2,409 of the whole number of days, be deducted from the gross amount, the mean average duration of each case will be reduced to about 10½ days.

General Body of Officers.

Of the 2,243 officers who have been attached to the Chief and Money Order Offices during some portion of the year, 970 have been at some time absent from duty on account of illness.

The average number of days that any officer was off duty from illness, including in the calculation the whole body of officers, was about 7½ days. But if correction be made for the four exceptional cases first alluded to, the average absence will be exactly 7 days.

DEATHS in the Class of LETTER CARRIERS, &c.

Disease.	Age at Death.				Total.
	Under 30.	Between 30 and 40.	Between 40 and 50.	Between 50 and 60.	
Consumption - -	2	1	4	1	8
Heart disease - - -	—	1	—	—	1
Inflammation of lungs -	1	—	—	—	1
Dropsy - - - -	—	1	—	—	1
Total - -	3	3	4	1	11

Making the mortality about 7½ per 1,000; 70 per cent. of which was caused by consumption.

DEATHS in the Class of CLERKS, HEADS OF DEPARTMENTS, &c.

None.

This favourable statement of the mortality of the whole body of officers, is, I believe, partly due to the mildness of the present winter, so far as it has yet gone.

REMOVABLE CAUSES OF DISEASE.

In the previous part of this report allusion has been made to various complaints to which some of the officers, more particularly the Sorters, are unduly subject. Attacks of sore-throat, coughs, colds, and rheumatism are frequently attributed by the patients to draughts in the larger offices. Where men are engaged in sorting letters or newspapers directly in front of a door which is being constantly opened, protection has been afforded by means of wicker screens. But these only protect the individuals most directly exposed.

The passages on the Secretary's side are complained of during the winter season as being extremely cold and draughty. I have recommended a fireplace or stove for warming the air that ascends the passages in question, to be erected at the bottom of the grand staircase.*

* It has been determined to carry Dr. Lewis's recommendation into effect.

Scarcely a week passes without complaints being made to me of the bad effects on the general health or on the eyesight of the Sorters and other officers employed in the larger rooms lighted by gas. I have long been of opinion that the method of lighting these and other large offices is capable of very considerable improvement.

The lights are very numerous, and being only eight feet from the floor, there is no attempt made to carry off the great amount of caloric, or the deleterious gases given off by the act of combustion.

The number of officers employed at one time in some of the rooms makes it extremely desirable that some better system for combining more perfect lighting with good ventilation should be adopted.

In the Inland Office there are employed at one time, on

Morning duty about - - - 467 men.
Evening „ - - - - - 378 „

The number of gas lamps is 155.

In the Newspaper Office there are employed at the same time, on

Morning duty - - - - 646 men.
Evening „ - - - - 287 „

Gas burners, 145.

The rapid vitiation of the atmosphere in these offices when lighted up, may easily be imagined, when it is recollected that each gas burner gives off as much carbonic acid gas as six human beings, besides the sulphurous acid and other impurities.

The temperature in some of the offices during the summer was as high as 86°.

In a special report on the lighting of the larger rooms of this department, that I presented to you in December last, I pointed out, at the request of the First Commissioner of Works, the principles that, in my opinion, should be kept in view in lighting rooms or offices where large numbers of persons are collected together.

They are the following :

1. The sources of light should be as few in number as possible, consistently with the light being sufficiently powerful and equally diffused.

2. The lights should be as elevated as the ceiling will allow.

3. They should be so contrived, that not only can nearly all the heat, as well as the whole products of combustion, be carried off directly without admixture with the lower strata of air, but they should be made subservient to an efficient system of ventilation.

4. And, lastly, I am of opinion that the reflective power of metals or other substances might with economy be more scientifically employed than is now generally done.

If these principles were carried out in lighting the offices of this department, I believe that very great benefit to the health of a large number of the officers would rapidly result.*

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* The subject of lighting and ventilation is now under consideration, with a view to a remedy of the evils enumerated by Dr. Lewis.

Ventilation of the Buildings.

About the end of the year 1855, finding that the various rooms in the basement floor were in a very unsatisfactory condition, with regard to ventilation and aeration, I proposed the laying down a series of tubes for carrying off some of the vitiated air given off by the gas-burners, &c. Considerable benefit was derived from this. A great deal of the dust, so much complained of in the bag-rooms, was carried off through the pipes to the flue of the steam-engine, instead of being inhaled by the men.

The walls and ceilings of the bag-rooms and kitchens were no longer blackened, in the course of a few weeks, by the carbon of the imperfectly-burned gas.

This had long been a source of great mischief to the health of the officers, inducing asthma, bronchitis, and other pulmonary affections.

That the officers themselves are sensible of the improvement caused by these measures, is evident, from the following communication.

"Sir, "Circulation Department, 21st June 1856.

"The Bag-room officers, feeling sensible that a considerable "improvement has been effected by the system of ventilation lately "introduced in the Bag department, have requested me to convey "to you this acknowledgment, and to thank you on their behalf.

"Respectfully assuring you, sir, of the pleasure I feel in rendering "this testimony as to the success which has attended your efforts to "promote our health and comfort,

"Dr. Waller Lewis, "I have, &c.

"&c. &c. "(Signed) Wm. Wiles."

But although a certain amount of relief has been experienced by this partial ventilation, much more is required to be done before the vaults can be pronounced to be in a healthy condition.

When the present building was erected, the business of the office was not to be compared with what it has since become, particularly since the adoption of the low and uniform system of postage. The basement rooms now used as bag-rooms, kitchens, store-rooms, &c., were not intended for habitation, and were consequently not provided with the requirements and conveniences necessary for health and comfort. Fresh air finds its way with great difficulty to many of the rooms, and to none of these in sufficient quantity.

Vaults, cellars, and subterraneous dwellings, even with the best possible modern appliances, are always more injurious to health than rooms on a level with, or above the surrounding soil, and require more than ordinary care and attention to their due aeration and ventilation.

I have conferred with Mr. Cowper, C.E., on the subject of a more systematic and continuous supply of air to the basement offices, and I agree with him in the belief that the steam-engines at present in use may be advantageously and economically employed for this object.*

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* This suggestion by Dr. Lewis and Mr. Cowper is under consideration.

OLD CAVENDISH STREET BRANCH OFFICE.

Some months ago I reported on the very imperfectly ventilated state of this branch. Originally a private dwelling-house with very low rooms, it was but ill adapted to accommodate the large number of officers who work there.

The recommendations I made for the improvement of that office have been promptly carried into effect, to the great satisfaction and benefit of the men.

I am, &c.
WALLER LEWIS, M.B. Cantab.
F.G.S., F.S.A., &c.
Medical Officer.

Rowland Hill, Esq.
&c. &c. &c.

APPENDIX (J.)

HISTORY of the POST OFFICE in IRELAND.

Posts from England to Ireland were first established by Charles I., which we are told were much improved by Cromwell. It was ordered in 1654 that packets should ply weekly between Dublin and Chester, and between Milford and Waterford. These latter, as well as the Dublin packets, did ply at first, but they were soon withdrawn, and were not re-established for 150 years. The postage from London to Dublin was then 6*d*. Cromwell's regulations with regard to the Irish post office were confirmed at the Restoration. In 1662 the line of the packets between Portpatrick and Donaghadee was established, and direct communication between Scotland and the North of Ireland has been maintained without intermission since that date. The service, however, has not always been done in a very complete manner. For some years previous to 1780 the mails were carried in an open boat; and 1*l*. 1*s*. was paid for each trip.

For the next century after this the annals of the Irish post office are very poor. It may, indeed, be doubted whether it had any annals. Could we absolutely learn and describe the very mode in which letters were conveyed on any route—could we portray the sorry beast of burden which carried the bag, the ragged boy who had it in charge, the mountain track which he perambulated, and the slow pace at which he proceeded, no doubt a striking picture might be presented; but unless we have recourse to imagination little interest can be found in the bald postal details of the times of Charles II., William, Anne, George I., and George II. From Watson's almanac of 1756 we learn that the English packets were due in Dublin on Sundays, Tuesdays, and Thursdays, and that the provincial mails were despatched, some thrice and some twice a week.

But even in the early days of George III. the Irish post office can hardly be said to have flourished. Indeed its state was manifestly so poor, as to make the difference between those days and these the more absolutely wonderful. But though poor in product it was rich enough to afford ample means for the then valued system of civil service jobbing, which the stern morals of the present age so rigorously forbid.

The first report now existing in the letter books of the Irish post office is dated 1774, and it sets forth the future duties and emoluments of certain officers called the Alphabet Keeper, and Joint Alphabet Keeper. It states that a certain Joint Alphabet Keeper had that day resigned, and that another, one William Maturin, was to be appointed in his place, to be Alphabet Keeper in conjunction with the Honourable Ponsonby Moore. The report then goes on to revoke all former orders as to the division of the spoils of office, and makes new provisions. It then orders that the said William Maturin shall execute the entire business of the office, and that the Honourable Ponsonby Moore shall be totally exempted from any attendance on that duty.

It is then further ordered that in consideration thereof the said Honourable Ponsonby Moore shall allow to the said William Maturin the sum of £150 per annum out of the proceeds of his office, and that the said Honourable Ponsonby Moore shall have all the remainder. What was the value of the sinecure it is impossible to learn, for the emoluments arose from payments made by the merchants, and from a privilege of distributing newspapers. The report is signed by Lord Clermont, then Postmaster General, as he was called in Ireland, or Deputy General, as he was more properly called in England.

In the same year a letter was written by Mr. Todd, the Secretary to the General Post Office in England, addressed to Mr. Walcot, the then Secretary in Ireland. This letter communicates to Mr. Walcot the fact that Mr. Barham, the then agent at Dover, had resigned on account of age, and that Mr. Walcot was to be transferred to that place. But it also stipulates that Mr. Barham is still to have and keep till his death, the neat, clear, and full income of the place, whether by salary or perquisites; and that Mr. Walcot, who is thus to become agent at Dover, is still to keep, during Mr. Barham's lifetime, the full income of his employment as Secretary in Dublin, both by salary and perquisites—that he is also to keep an allowance of 83*l.* 13*s.* 4*d.* Irish for house rent in Dublin, he being the while packet agent at Dover. It also states that Mr. John Lees is to be appointed Secretary in Dublin; but where he is to look for his salary, it does not state. It may, however, be presumed that Mr. John Lees was not left in ignorance on the point.

The system of requiring persons appointed to situations in the Post Office to pay the pensions of their predecessors seems to have been quite common; and it seems also to have lain with the Postmaster General to award what amount he pleased. We find that one George Skerret was appointed an Assistant Clerk to a road with a salary of 30*l.*, and that he is ordered to pay one Coghill, going out

as superannuated, a pension of 40*l.* This would have been but a sorry appointment, did it not also appear that Skerret was to have two thirds of the net profits arising from the English newspapers supplied to coffee houses.

Thus, when any place became vacant, it seems to have been the practice of the Postmaster General to remodel the incomes of all the men, taking 5*l.* from one here, and giving it to another there; allowing a salary of so much to an Assistant Clerk of a road, on condition that he pay so much out of it to a Deputy Inspector of franks; and ordering that Mr. So and So should be appointed to one situation, with the express understanding that he should accept the salary attached to another.

In 1777 the salaries of the Dublin Post Office were about 4,500*l.*; out of this the Deputy General had 1,000*l.*, the Secretary 400*l.*, the Resident Surveyor 300*l.*, the Accountant 200*l.*, and the Postmaster General's Clerk 112*l.* No other officer drew a salary amounting to 100*l.* per annum; what, however, they all netted by supplying newspapers to coffee houses, &c., the letter book does not tell us. At this time the wages of the Letter Carriers in Dublin ran from 6*s.* to 11*s.* a week.

In 1780, it became known that the Irish office was to be separated from that in London. So the then Secretary, thinking it right to set his house in order before the change, begged permission to have certain arrangements, which were even then thought scandalous, removed from the office books. A certain sum of 80*l.*, was allowed to the Secretary "*as for*" house rent. He alleges that it was a very awkward circumstance that in the face of such an allowance for house rent he was known to be residing in the office apartments allotted to him; and he goes on to explain that he had never received a penny of the 80*l.*, but that it had all gone to a certain Mrs. Blacher, the daughter of his predecessor's predecessor. He then points out the great anomaly of one of his Clerks receiving a sum of 8*l.* per annum "*as for*" a foot post from Strabane to Donegal, the same 8*l.* going wholly and entirely into the Clerk's pocket. How the letters really got themselves carried between these towns is not mentioned. A certain sum of 20*l.* is paid to this same Clerk "*as for*" prints for the Postmaster General. To this, however, the Secretary does not object.

The Lords of the Treasury were pleased to sanction the arrangements proposed for getting rid of these awkward circumstances.

In 1782 there was great commotion in the office. Mr. Lees had resigned his situation as Secretary, and Mr Armit, his nephew, had been appointed; a brother of Mr. Armit's was also appointed as Junior Clerk. Shortly afterwards the Lord Lieutenant complained to the Secretary-of-State in London that the Secretary of the Irish Post Office had, in conjunction with his brother, opened his Grace's secret correspondence. Whereupon His Majesty ordered that both the Secretary and the Clerk should be dismissed. This order having been given and obeyed, the Deputy General was then sent over by the Postmasters General to inquire into the matter.

The result was that the Lord Lieutenant withdrew his charge, that the Messrs. Armit were acquitted and restored, and that one very strong and pointed circumstance was made to appear—Mr. Armit, junior, who had been represented as being equally culpable with his brother, had never joined the office, and had never been in Ireland.

In 1784 mail coaches were introduced into England, and in the same year the Irish Office as a department *per se* was established. There were two Postmasters-General, with a joint salary of 3,000*l.* Mr. Lees was re-appointed as Secretary, and Mr. Armit became Accountant.

At this date the whole expense of the office, including salaries of provincial Postmasters, and the conveyance of the mails, was 15,000*l.*; out of this 5,500*l.* only was allotted to the provinces, and this sum included the conveyance of the mails through the whole of Ireland, as well as the salaries of the Postmasters. The service then (1784) represented by 5,500*l.*, now (1856) costs upwards of 134,000*l.*, or more than 24 times as much, and is divided as follows:—

Conveyance of Mails by Railways -	£65,505
Do. by Coaches and Cars - -	27,168
Do. by Foot Messengers -	10,334
Salaries and wages paid in Provincial Offices -	31,122
	£134,129

Nothing can give a clearer idea of the state of the country at that time (1784), as compared with its existing condition, than a review of the postal accommodation then afforded to the provinces. All mails were conveyed, or supposed to be conveyed, by the Postmasters, to whom was allowed a certain sum for the service. There were no contracts, and, as far as I can learn, no fixed rules as to time. Three miles and a half an hour seems to have been the pace acknowledged to have been sufficient. The bags were usually conveyed by boys. In the immediate neighbourhood of the Metropolis some sort of cart was used, but with this exception the bags were carried either on ponies or mules, or on foot.

In 1788 it was represented to the Lord Lieutenant that robberies were committed on the first stages out of Dublin, the mails being conveyed in open carts, driven by boys from 12 to 15 years of age; and that the mails were thus "an easy prey to the gangs of villains who infest every road leading into Dublin." Therefore they propose that covered carts shall be built, and "stout resolute men" employed to drive the carts. The question of the covered carts and the stout resolute men was, however, superseded by the mail coach system, which was then on the eve of adoption.

At this time, the bags were carried to Cork, Belfast, Limerick, and Waterford six days a week; and three days a week to Galway, Wexford, Derry, and Enniskillen. There were three posts also to Ennis, which was the only town in the county Clare, except the village of Six-mile-bridge, which had any post at all. There were three in the week to Tralee, and three to Killarney; but for these

last the Government refused to pay anything. The Postmaster had a salary of 3*l.*, but the mail was carried by foot messengers, who were maintained at the cost of the inhabitants, and of the newsprinters in Cork.

Carrick-on-Shannon was the only town in county Leitrim receiving a mail, and this it did twice a week. Now it has two every day. The county of Mayo was penetrated twice a week only, a post-rider going as far as Castlebar, and a foot messenger thence to Newport, and another to Killala. There was no office at Westport, and none at the now flourishing town of Ballina. Except at the county town, there was no Post Office in the whole county of Sligo ; and there were but 16 in the province of Connaught, where there are now 171.

The great northern line of posts was called the Dublin and Donaghadee road, on which Belfast was situated. Donaghadee, as the port for Scotland, was a place of considerable importance. It has now fallen into a very sear and yellow leaf; hopes, however, are entertained of its revival.

There were three post towns in county Derry — Derry, Coleraine, and Magherafelt ; the two latter of which were served twice a week only. In the county of Donegal also there were three offices—Ballyshannon served three times a week, and Raphoe and Letterkenny, twice. No other trace, however, of a post to the town of Donegal can be found than that of the foot messenger, whose wages of 8*l*, paid regularly to a clerk in Dublin, the Secretary had mentioned a few years previously as one of the awkward circumstances to be disposed of. Could the full history of that allowance for a foot post through the mountains of county Donegal be obtained, it would be very interesting. The distance was 30 miles ; the road, a mountain track. How did the clerk in Dublin obtain recognized permission to pocket that one special allowance of 8*l.* per annum, and leave the town of Donegal steeped in Cimmerian darkness ?

In 1790 the mail coach system was introduced into Ireland. It was at first confined to the Cork and Belfast roads, and the two contracts were limited to seven years. In the official report from the Postmaster General, recommending the measure, it was stated that Messrs. Greer and Anderson, of Newry, would run mail coaches through to Belfast for the sum paid for the mail rides. It appears that Mr. Anderson's name was inserted for some purpose now hardly intelligible, as there was no such person concerned in it. The offer, however, was accepted, and Mr. Greer and his son have been employed in the service on the same road from that date up to the present moment. The same report includes a tender for the Cork line also. The mileage allowance for the road to Belfast was 475*l.* for 60 Irish miles ; that for the Cork road 1,478*l.*, the distance being 126 miles—thus the whole cost was under 2,000*l.*

In recommending the measure, the Postmaster General pointed out that this sum might be well expended, and with due regard to economy ; as any apparent increase of cost would be more than made up by diminution in the solicitors' bills for prosecuting felons in

cases of mail robberies! And in support of this surmise it was urged, that not a single attempt to rob the mails had occurred in England since the establishment there of the mail coaches. The saving, however, and the expected halcyon period of security did not arrive in Ireland. The mail coaches, though occasionally accompanied by four mail guards, were robbed as frequently as the less aspiring riding posts.

The mail coach system gradually spread itself over the main lines of the Irish roads; and it appears that it did so quite as quickly as the roads were ready to receive the coaches. But up to a late date (1829) the practice prevailed of allowing to the Postmaster a sum for carrying the branch mails through the country; a duty which was done in a very slow and slovenly way. The Postmasters were not themselves horse owners, and consequently they let out the service to any one who would do it at the cheapest possible rate, without much regard to the manner in which it was performed. The Surveyors, it appears, had no control over the cross mails, and there was no other check than such as might exist at the head office.

In 1829, and for many years previously, the payment for this work was 5*d.* the double Irish mile. The average is still much the same, being 2*d.* the single English mile, which is within a small fraction equal to 5*d.* the double Irish mile. But though the article is no cheaper, it is much better. The old system of getting the cross mails carried by any animal that the conscience of the local Postmaster thought good enough for such a service does not, however, appear to have been interfered with by the authorities, but to have been gradually amended by the commercial enterprise of a foreigner.

In 1815, Mr. Bianconi first carried His Majesty's mails in Ireland; but he did so for many years without any contract. He commenced in the county Tipperary, between Clonmel and Cahir; and he then made his own bargain with the Postmaster, as he did for many subsequent years. The Postmaster usually retained one moiety of the sum allowed, as his own perquisite, and Mr. Bianconi performed the work for the remainder. What Mr. Bianconi received was thus very small; and he could not and would not therefore run at any hours inconvenient to his passenger traffic, or faster than was convenient to him.

From 1830, when the English and Irish offices were amalgamated under the Duke of Richmond, the public, as Mr. Bianconi says, got something like fair play; and he and others were allowed to carry the mails by direct contract with the Post Office.

From that time till 1848, Mr. Bianconi continued to increase his establishment; and in the latter year he had 1,400 horses, and daily covered 3,800 miles. The opening of railways has, however, so greatly interfered with this traffic, as to expel his cars from all the main lines. But Mr. Bianconi has met the changes of the times in a resolute spirit. He has always been ready at a moment's notice to move his horses, cars, and men to any district, however remote, where any chance of business might show itself; and now, in the winter of 1856-1857, when nearly the whole of that district

in which he was working ten years since has been occupied by railways, he still daily covers 2,250 miles, and is the owner of about 1,000 horses; working in the four provinces, from the town of Wexford in the south-east, to the mountains of Donegal in the north-west.

Mr. Bianconi has done the State good service. By birth he is, as is well known, an Italian, but he is now naturalised, and England, as well as Ireland, should be ready to acknowledge his merits. It may, perhaps, be said that no living man has worked more than he has for the benefit of the sister kingdom.

While on the subject of the conveyance of mails, it may be well to point out that it was reported in 1829 by the Commissioners who had then for many years been inquiring into the Irish post office, that the eight mail coaches then working, and which covered 1,450 miles, cost upwards of 30,000*l.*; whereas the same conveyance over the same distance in England would, according to the evidence of Mr. C. Johnson, the English superintendent of mail coaches, have cost only 7,500*l.*, or about one quarter. This was the more singular, as forage and labour were much cheaper in Ireland than in England; but it was accounted for by the fact that the whole business was in the hands of a very few persons, and that the local innkeepers could not, as in England, be induced to embark in the trade. To that cause may probably be added this other, that at the period in question jobbing was not yet extinct in Ireland. The excess has, however, entirely disappeared; indeed, the work in Ireland is now the cheapest, the cost in England being 2¼*d.* a mile, in Scotland 2½*d.*, and in Ireland only 2*d.**

In no part of the United Kingdom has more been done for the welfare of the people by the use of railways for carrying mails and by the penny postage system than in Ireland. What was the state of the service in 1784 has been shown. There were then posts six days a week on only four lines of road; letters to all other places being conveyed only twice or thrice a week. Now there are daily posts to almost every village; and I know of but one important town that has not *two* daily mails both with London and Dublin.

I venture to annex a tabular sketch, showing what has been done for the public in Ireland since 1839; and I think it proves, as regards the Post Office, that the Government has not forgotten its paternal duties.

ANTHONY TROLLOPE.

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* These were the rates in 1855; but in 1856 the average rates were, in England 2⅕*d.*, in Scotland 3*d.*, and in Ireland 2*d.*

TABLE showing the STATE of the POSTAL SERVICE in IRELAND in 1839 and 1855-6.

1839.		1855-6.	
Number of Post Offices in Ireland -	732	Number of Post Offices in Ireland -	1,373
Paid for conveyance of Letters in Ireland by Mail Coaches (no railway being open at that time, except the short line between Dublin and Kingstown) - - -	£35,167	Paid for conveyance of Letters in Ireland by Railways and Mail Coaches - - - - -	£77,207
Number of Post Office Servants in Ireland: Dublin 335 / Country 1,135 - -	1,470	Number of Post Office Servants in Ireland: Dublin 371 / Country 2,190 - - -	2,561
Number of Money Order transactions - - - -	77,037	Number of Money Order transactions - - - -	992,637
Number of Letters - - -	9,356,412	Number of Letters - - -	41,832,834
		The increase in Ireland is about 4½ times. In England it has been 5½.	

Arrivals of Mails. 1839.		
Night Mails leaving Dublin at 7 pm.		Delivery about
Belfast - - -	7.0 am.	8.0 am.
Cork - - -	3.0 pm.	3.45 pm.
Limerick - - -	8.0 am.	9.0 am.
Galway - - -	11.0 am.	11.45 am.
Waterford - - -	7.0 am.	8.0 am.
Derry - - -	12.0 noon	12.45 pm.
Arrival of Day Mails.		
Belfast - - -	8.0 pm.	
Cork (following morning) - - -	8.0 am.	8.45 am.
Limerick - - -	none	,,
Galway - - -	none	,,
Waterford - -	none	,,
Derry - - -	none	,,
Revenue (gross) - -	£255,380	

Arrivals of Mails. 1855-6.		
Night Mails leaving Dublin at 7 pm.		Delivery.
Belfast - - -	3.25 am.	7.0 am.
Cork - - -	2.15 am.	7.0 am.
Limerick - - -	2.45 am.	7.0 am.
Galway - - -	12.40 am.	7.0 am.
Waterford - -	4 45 am.	7.0 am.
Derry - - -	6.5 am.	7.0 am.
Arrival of Day Mails.		
Belfast - - -	1.40 pm.	2.20 pm.
Cork (same day) - -	3.15 pm.	4.0 pm.
Limerick - -	1.45 pm.	2.30 pm.
Galway - - -	4.25 pm.	4.40 pm.
Waterford - -	1.30 pm.	2.0 pm.
Derry - - -	6.40 pm.	7.0 pm.
Revenue (gross) - -	£208,801	

APPENDIX (K.)

LETTER from the LORD CHANCELLOR respecting the supposed Non-delivery of a Letter.

" SIR, " 40, Upper Brook Street, 8th May 1856.

" Complaints were made early in last month that a letter " posted by Mr. Anderson, of Lincoln's Inn, and addressed to me, " had never reached its destination.

" Mr. Anderson gave the most convincing evidence that it had " been posted, and I stated with confidence it had never reached " me.

"You accordingly directed inquiries to be made. I feel it a "duty to you, Sir, and to the Post Office authorities, to say that I "have just found the missing letter, which has been accidentally "buried under a heap of other papers.

"I have only to regret the trouble which my oversight thus "caused, and to take the earliest opportunity of absolving all "persons except myself of blame in the matter.

"I have, &c.

"The Secretary of the (Signed) "CRANWORTH."
"Post Office."

APPENDIX (L.)

LETTER of THANKS from LONDON LETTER CARRIERS.

"MY LORD DUKE,

"We, the undersigned Sorters and Letter Carriers employed in "the General Post Office, most respectfully and gratefully take the "earliest opportunity of acknowledging the kindness and liberality "of your Grace, which has enabled us to effect, upon such advan-"tageous terms, insurances upon our lives.

"We beg to state that in each case where such insurance has been "effected the policy has been received by the party, and we have "now the gratification of being enabled to consider ourselves "relieved of a large amount of anxiety which hitherto has pressed "heavily upon our minds; and when we reflect upon the great "benefit our families must ultimately receive, it is impossible for us "to be too grateful for the boon.

"We also most respectfully beg to tender our thanks to the other "authorities of this establishment, for the kind assistance they have "afforded us in carrying this to completion.

"Your Grace will perceive that all who have effected an insu-"rance have not attached their signature, many of whom, being "pensioners, reside at such distances as to render it impossible for "them to do so; but we know all of them to be equally grateful "for this act of benevolence.

"In conclusion, my Lord Duke, we beg again to tender our "grateful thanks, and to subscribe ourselves,

"Your Grace's most obedient,

"humble Servants,

"To the Most Noble the Duke of Argyll,
&c. &c. &c.
"Her Majesty's Postmaster General, &c."

SECOND

ANNUAL REPORT

OF THE

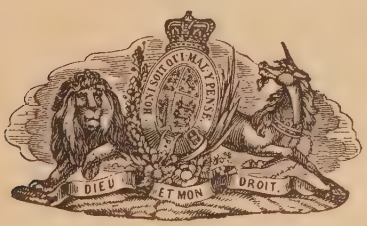
REGISTRAR-GENERAL

OF

BIRTHS, DEATHS, AND MARRIAGES,

IN SCOTLAND.

Presented to both Houses of Parliament by Command of Her Majesty.



EDINBURGH:
PRINTED BY MURRAY AND GIBB,
FOR HER MAJESTY'S STATIONERY OFFICE.
1857.

2184

REPORT.

TO THE

RIGHT HON$^{BLE.}$ SIR GEORGE GREY, BART., M.P.,

Her Majesty's Principal Secretary of State for the Home Department.

GENERAL REGISTRY OFFICE OF BIRTHS, ETC.,
EDINBURGH, 27th February 1857.

SIR,

In conformity with the Seventh Section of the Scottish Registration Act, 17° & 18° VICT. c. 80, I have the honour to submit to you a General Abstract of the Births, Deaths, and Marriages Registered in Scotland during the year 1856, in order that the same may be laid before Parliament.

I have the honour to be,

SIR,

Your faithful Servant,

W. P. DUNDAS,
Registrar-General.

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SECOND ANNUAL REPORT OF THE REGISTRAR-GENERAL OF BIRTHS, DEATHS, AND MARRIAGES IN SCOTLAND.

1856. ABSTRACT OF BIRTHS Registered in Scotland, during each Month of the Year 1856.

		Popula-tion.	BIRTHS.														
		1851	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Births.	Total Males	Total Fem.
	SCOTLAND, - -	2,888,742	8147	8175	8788	8961	9244	8625	8645	7994	7979	8259	7798	9133	101748	52301	49447
	DIVISIONS.																
1	NORTHERN COUNTIES, .	127,035	258	237	233	286	265	268	284	287	322	361	273	360	3434	1803	1631
2	NORTH-WESTERN COUNTIES,	171,582	338	305	312	341	348	386	404	374	379	377	411	435	4410	2230	2180
3	NORTH-EASTERN COUNTIES,	351,519	914	933	964	938	1010	970	991	1008	914	896	913	973	11424	5916	5508
4	EAST-MIDLAND COUNTIES, .	514,907	1337	1391	1459	1385	1539	1403	1441	1291	1304	1408	1317	1521	16796	8687	8109
5	WEST-MIDLAND COUNTIES,	243,506	539	626	664	640	700	587	627	621	600	627	564	673	7468	3823	3645
6	SOUTH-WESTERN COUNTIES,	881,092	3177	3109	3427	3605	3644	3368	3181	2876	2942	3019	2837	3476	38661	19852	18809
7	SOUTH-EASTERN COUNTIES,	383,217	1082	1026	1156	1132	1103	1119	1130	1017	1032	1031	995	1106	12929	6582	6347
8	SOUTHERN COUNTIES, .	215,884	502	548	573	634	635	524	587	520	486	540	488	589	6626	3408	3218
	COUNTIES.																
	I. NORTHERN COUNTIES.																
1	Shetland, ...	31,078	43	33	32	46	46	73	75	99	93	107	73	92	812	420	392
2	Orkney, ...	31,455	73	72	52	58	73	57	60	56	59	75	65	79	779	426	353
3	Caithness, . . .	39,782	101	85	99	119	106	94	100	97	110	127	89	134	1261	643	618
4	Sutherland, . . .	24,720	41	47	50	63	40	44	49	35	60	52	46	55	582	314	268
	II. NORTH-WESTERN COUNTIES.																
5	Ross and Cromarty, . .	80,628	154	158	151	151	159	199	204	195	191	198	204	204	2168	1113	1055
6	Inverness, . . .	90,954	184	147	161	190	189	187	200	179	188	179	207	231	2242	1117	1125
	III. NORTH-EASTERN COUNTIES.																
7	Nairn, ...	11,229	20	20	20	24	28	27	30	22	33	41	31	17	313	160	153
8	Elgin (or Moray), . .	40,862	104	110	122	104	104	134	105	93	122	113	97	108	1316	678	638
9	Banff, ...	51,023	162	136	132	132	168	163	168	159	132	147	134	162	1795	940	855
10	Aberdeen, . . .	213,466	558	588	595	592	630	572	607	640	533	508	572	618	7013	3632	3381
11	Kincardine, . . .	34,939	70	79	95	86	80	74	81	94	94	87	79	68	987	506	481
	IV. EAST-MIDLAND COUNTIES.																
12	Forfar, ...	193,919	586	572	590	545	657	579	570	545	552	573	559	643	6971	3560	3411
13	Perth, ...	136,018	261	324	353	335	322	312	314	286	271	325	292	336	3731	1961	1770
14	Fife, ...	153,789	426	421	427	429	460	433	459	398	417	445	416	449	5180	2688	2492
15	Kinross, ...	9,626	18	24	19	24	25	20	23	15	17	24	9	19	237	123	114
16	Clackmannan, . . .	21,555	46	50	70	52	75	59	75	47	47	41	41	74	677	355	322
	V. WEST-MIDLAND COUNTIES.																
17	Stirling, ...	84,861	229	277	280	266	277	240	251	245	213	225	214	274	2991	1518	1473
18	Dumbarton, . . .	46,995	112	146	176	175	190	144	147	147	152	154	121	143	1807	905	902
19	Argyll, ...	95 042	171	165	173	166	214	173	199	191	188	207	198	216	2261	1195	1066
20	Bute, ...	16,608	27	38	35	33	19	30	30	38	47	41	31	40	409	205	204
	VI. SOUTH-WESTERN COUNTIES.																
21	Renfrew, ...	157,950	531	493	568	574	602	552	508	516	459	471	477	549	6300	3254	3046
22	Ayr, ...	189,973	533	578	629	728	744	632	580	535	539	567	527	738	7330	3783	3547
23	Lanark, ...	533,169	2113	2038	2230	2303	2298	2184	2093	1825	1944	1981	1833	2189	25031	12815	12216
	VII. SOUTH-EASTERN COUNTIES.																
24	Linlithgow, . . .	30,590	92	107	128	99	116	122	116	109	115	107	91	112	1314	627	687
25	Edinburgh, . . .	259,493	743	654	756	762	737	756	758	689	680	677	673	765	8650	4433	4217
26	Haddington, . . .	36,363	97	125	119	123	108	105	96	101	86	90	89	104	1243	650	593
27	Berwick, ...	36,165	88	61	99	84	94	79	86	67	93	99	96	77	1043	528	515
28	Peebles, ...	10,804	32	30	27	30	29	30	45	24	26	27	19	21	340	177	163
29	Selkirk, ...	9,802	30	29	27	34	19	27	29	27	32	31	27	27	339	167	172
	VIII. SOUTHERN COUNTIES.																
30	Roxburgh, . . .	51,225	129	133	133	161	148	142	156	115	121	158	116	157	1669	852	817
31	Dumfries, . . .	81,962	178	212	208	248	239	191	234	201	178	202	183	216	2490	1304	1186
32	Kirkcudbright, . . .	39,308	90	79	112	94	116	83	93	77	99	77	85	98	1103	559	544
33	Wigtown, . . .	43,389	105	124	120	131	132	108	104	127	88	103	104	118	1364	693	671

NOTE.—The population of most of the Registration Counties differs slightly from that of the Counties proper, as taken at the census of 1851, in consequence of Parishes extending to more than one County being held, for the purposes of the Registration Act, to be within the County in which the *Parish Church* happens to be situated.

1856. ABSTRACT OF DEATHS Registered in Scotland, during each Month of the Year 1856.

		Popula-tion.	DEATHS.														
		1851	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Deaths	Total Males	Total Fem
	SCOTLAND, - -	2,888,742	5499	5189	5335	5193	5008	4443	4418	4199	4247	4342	4579	6004	58456	29417	29039
	DIVISIONS.																
1	NORTHERN COUNTIES, .	127,035	159	131	140	144	150	116	127	107	122	119	126	181	1622	759	863
2	NORTH-WESTERN COUNTIES,	171,582	204	224	257	215	194	194	153	144	156	172	162	213	2288	1102	1186
3	NORTH-EASTERN COUNTIES,	351,519	552	534	558	528	529	487	496	431	382	396	435	531	5859	2869	2990
4	EAST-MIDLAND COUNTIES, .	514,907	961	880	863	857	862	728	711	682	682	695	739	1006	9666	4796	4870
5	WEST-MIDLAND COUNTIES,	243,506	372	382	411	339	357	271	310	292	256	302	329	439	4060	2094	1966
6	SOUTH-WESTERN COUNTIES,	881,092	2150	1989	2027	2062	1876	1653	1634	1715	1725	1702	1899	2452	22884	11693	11191
7	SOUTH-EASTERN COUNTIES,	383,217	725	719	734	709	689	663	695	590	665	670	643	869	8371	4225	4146
8	SOUTHERN COUNTIES, .	215,884	376	330	345	339	351	331	292	238	259	286	246	313	3706	1879	1827
	COUNTIES.																
	I. NORTHERN COUNTIES.																
1	Shetland, . . .	31,078	29	37	30	35	28	29	41	31	33	28	35	58	414	179	235
2	Orkney, . . .	31,455	34	29	41	37	42	23	28	24	23	23	23	34	361	160	201
3	Caithness, . . .	39,782	66	46	43	47	56	40	37	39	44	48	43	61	570	283	287
4	Sutherland, . . .	24,720	30	19	26	25	24	24	21	13	22	20	25	28	277	137	140
	II. NORTH-WESTERN COUNTIES.																
5	Ross and Cromarty, . .	80,628	103	118	113	102	93	98	75	71	90	77	78	107	1125	551	574
6	Inverness, . . .	90,954	101	106	144	113	101	96	78	73	66	95	84	106	1163	551	612
	III. NORTH-EASTERN COUNTIES.																
7	Nairn, ...	11,229	15	10	18	20	7	14	8	11	7	17	11	15	153	88	65
8	Elgin (or Moray), . .	40,862	49	48	73	54	70	69	39	47	35	45	51	63	643	328	315
9	Banff, ...	51,023	87	102	77	66	68	55	75	63	52	57	55	97	854	410	444
10	Aberdeen, . . .	213,466	351	321	344	349	348	304	335	275	249	241	268	325	3710	1803	1907
11	Kincardine, . . .	34,939	50	53	46	39	36	45	39	35	39	36	50	31	499	240	259
	IV. EAST-MIDLAND COUNTIES.																
12	Forfar, ...	193,919	512	407	408	357	404	338	300	285	297	313	331	426	4378	2185	2193
13	Perth, ...	136,018	200	228	196	191	200	164	165	181	156	152	160	243	2236	1096	1140
14	Fife, ...	153,789	219	210	215	262	228	190	194	178	195	197	213	282	2583	1270	1313
15	Kinross, ...	9,626	12	9	16	15	9	7	11	14	7	13	12	11	136	66	70
16	Clackmannan, . . .	21,555	18	26	28	32	21	29	41	24	27	20	23	44	333	179	154
	V. WEST-MIDLAND COUNTIES.																
17	Stirling, ...	84,861	157	150	177	126	148	94	139	88	103	105	130	160	1577	812	765
18	Dumbarton, . . .	46,995	72	88	89	78	84	69	60	72	65	83	72	110	942	487	455
19	Argyll, ...	95,042	117	119	122	105	100	93	92	109	76	90	104	136	1263	650	613
20	Bute, ...	16,608	26	25	23	30	25	15	19	23	12	24	23	33	278	145	133
	VI. SOUTH-WESTERN COUNTIES.																
21	Renfrew, ...	157,950	372	340	341	322	297	275	273	287	254	273	364	433	3831	1954	1877
22	Ayr, ...	189,973	394	338	401	390	366	292	279	281	288	297	296	360	3982	2062	1920
23	Lanark.	533,169	1384	1311	1285	1350	1213	1086	1082	1147	1183	1132	1239	1659	15071	7677	7394
	VII. SOUTH-EASTERN COUNTIES.																
24	Linlithgow, . . .	30,590	57	55	56	57	63	55	32	41	39	37	45	71	608	298	310
25	Edinburgh, . . .	259,493	543	555	544	516	503	508	530	455	511	526	499	634	6324	3206	3118
26	Haddington, . . .	36,363	46	43	58	47	55	52	70	43	54	49	41	94	652	324	328
27	Berwick, ...	36,165	48	48	52	55	53	36	41	33	42	34	40	43	525	254	271
28	Peebles, ...	10,804	19	11	12	18	13	7	10	6	9	11	7	11	134	78	56
29	Selkirk, ...	9,802	12	7	12	16	2	5	12	12	10	13	11	16	128	65	63
	VIII. SOUTHERN COUNTIES.																
30	Roxburgh, . . .	51,225	79	70	71	71	95	61	77	62	73	81	66	89	895	434	461
31	Dumfries, . . .	81,962	155	154	142	122	111	152	118	103	97	115	109	118	1496	793	703
32	Kirkcudbright, . . .	39,308	72	50	57	73	71	50	55	34	42	40	46	48	638	331	307
33	Wigtown, . . .	43,389	70	56	75	73	74	68	42	39	47	50	25	58	677	321	356

NOTE.—The Estimated Population of Scotland to the middle of the year 1856, including Military, etc., amounts to 3,033,177 persons.

1856. ABSTRACT OF MARRIAGES Registered in Scotland, during each Month of the Year 1856.

		Population.		Marriages.											
		1841	1851	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	SCOTLAND, - -	2,620,184	2,888,742	1955	1285	1195	1275	1105	2798	1865	1353	1268	1362	2160	2866	20487
	DIVISIONS.															
1	NORTHERN COUNTIES, .	122,190	127,035	90	86	49	33	49	59	31	21	21	27	74	161	701
2	NORTH-WESTERN COUNTIES,	169,964	171,582	129	99	70	33	27	79	60	27	23	44	52	126	769
3	NORTH-EASTERN COUNTIES,	320,968	351,519	162	143	119	71	162	326	194	138	127	124	217	421	2204
4	EAST-MIDLAND COUNTIES, .	475,429	514,907	384	208	188	175	210	422	271	247	201	194	397	531	3428
5	WEST-MIDLAND COUNTIES,	244,843	243,506	132	95	76	87	88	202	111	89	84	109	180	193	1446
6	SOUTH-WESTERN COUNTIES,	746,375	881,092	727	442	472	591	342	1034	860	537	570	595	821	893	7884
7	SOUTH-EASTERN COUNTIES,	341,650	383,217	210	135	145	188	156	469	252	220	187	188	304	347	2801
8	SOUTHERN COUNTIES, .	198,683	215,884	121	77	76	97	71	207	86	74	55	81	115	194	1254
	COUNTIES.															
	I. NORTHERN COUNTIES.															
1	Shetland, ...	30,558	31,078	36	20	3	4	9	6	7	8	7	7	22	60	194
2	Orkney, ...	30,507	31,455	16	15	15	9	14	12	4	5	6	3	25	35	159
3	Caithness, ...	37,410	39,782	28	32	18	15	19	30	16	7	7	15	19	44	250
4	Sutherland, . . .	23,715	24,720	10	19	8	5	7	11	4	1	1	2	8	22	98
	II. NORTH-WESTERN COUNTIES.															
5	Ross and Cromarty, . .	76,944	80,628	53	56	46	22	10	30	26	9	10	25	22	65	374
6	Inverness, . . .	93,020	90,954	76	43	24	11	17	49	34	18	13	19	30	61	395
	III. NORTH-EASTERN COUNTIES.															
7	Nairn, ...	10,183	11,229	3	5	3	5	3	9	4	3	3	3	4	4	49
8	Elgin (or Moray), . .	37,140	40,862	25	23	12	6	12	40	18	12	8	20	23	46	245
9	Banff, ...	46,375	51,023	27	28	25	13	15	42	34	15	16	33	35	67	350
10	Aberdeen, . . .	193,731	213,466	97	77	70	40	118	194	126	93	89	60	137	263	1364
11	Kincardine, . . .	33,539	34,939	10	10	9	7	14	41	12	15	11	8	18	41	196
	IV. EAST-MIDLAND COUNTIES.															
12	Forfar, ...	172,754	193,919	162	103	84	79	107	206	125	132	90	87	131	244	1550
13	Perth, ...	134,797	136,018	83	61	48	38	44	112	63	47	41	40	88	143	808
14	Fife, ...	140,479	153,789	114	35	46	53	50	87	66	61	57	55	155	123	902
15	Kinross, ...	9,558	9,626	7	2	2	2	3	9	6	1	4	2	7	9	54
16	Clackmannan, . . .	17,841	21,555	18	7	8	3	6	8	11	6	9	10	16	12	114
	V. WEST-MIDLAND COUNTIES.															
17	Stirling, ...	80,877	84,861	43	28	33	36	35	85	50	36	31	38	71	74	560
18	Dumbarton. . . .	46,005	46,995	28	18	14	25	17	46	28	32	36	37	51	38	370
19	Argyll, ...	102,221	95,042	50	41	23	21	30	53	31	19	13	26	44	65	416
20	Bute, ...	15,740	16,608	11	8	6	5	6	18	2	2	4	8	14	16	100
	VI. SOUTH-WESTERN COUNTIES.															
21	Renfrew, ...	154,160	157,950	118	69	75	108	57	173	119	107	88	103	145	106	1268
22	Ayr, ...	164,477	189,973	99	78	98	109	66	187	129	114	120	118	124	232	1474
23	Lanark, ...	427,738	533,169	510	295	299	374	219	674	612	316	362	374	552	555	5142
	VII. SOUTH-EASTERN COUNTIES.															
24	Linlithgow, . . .	27,466	30,590	13	13	11	16	8	40	19	15	12	14	29	38	228
25	Edinburgh, . . .	225,276	259,493	163	92	104	139	106	339	188	175	148	139	222	219	2034
26	Haddington. . . .	35,835	36,363	14	7	12	11	21	33	21	14	13	19	27	43	235
27	Berwick, ...	34,345	36,165	10	17	10	9	17	34	11	8	8	9	16	30	179
28	Peebles, ...	10,558	10,804	5	3	2	6	3	12	9	7	3	3	4	5	62
29	Selkirk, ...	8,170	9,802	5	3	6	7	1	11	4	1	3	4	6	12	63
	VIII. SOUTHERN COUNTIES.															
30	Roxburgh, . . .	45,514	51,225	27	14	18	26	14	47	22	20	11	14	26	51	290
31	Dumfries, ...	76,085	81,962	45	30	35	34	30	65	33	23	27	28	39	80	469
32	Kirkcudbright, . . .	37,889	39,308	26	13	7	12	13	49	16	16	7	14	26	25	224
33	Wigtown, . . .	39,195	43,389	23	20	16	25	14	46	15	15	10	25	24	38	271

EDINBURGH:
PRINTED BY MURRAY AND GIBB,
FOR HER MAJESTY'S STATIONERY OFFICE.

ELEVENTH

ANNUAL REPORT

OF THE

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR

IN

SCOTLAND.

Presented to both Houses of Parliament by Command of Her Majesty.

EDINBURGH:
PRINTED BY MURRAY AND GIBB,
FOR HER MAJESTY'S STATIONERY OFFICE.
1856.

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ELEVENTH ANNUAL REPORT.

TO THE

RIGHT HON. SIR GEORGE GREY, BART.,

HER MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR THE HOME DEPARTMENT.

BOARD OF SUPERVISION FOR THE RELIEF OF THE POOR IN SCOTLAND, CHAMBERS, GEORGE STREET, EDINBURGH, AUGUST 1856.

SIR,

WE have the honour to submit the General Report of our proceedings for the past year. Proceedings of Board.

Since the date of our last Report, the Visiting Officer of the Board has visited 46 Parishes, in the Counties of Perth, Forfar, Kincardine, Aberdeen, Banff, Elgin, and Inverness; and investigated and reported to the Board upon the manner in which the duties of the Parochial Officers are performed. He has also visited, and reported upon matters requiring a special inquiry, in the Parishes of Perth and Oldhamstocks, the Kirkcaldy Combination Poorhouse, and the Poorhouses in the Parishes of Aberdeen, Old Machar, Barony, Paisley, and Abbey. In the case of each of the Parishes above enumerated, the Board made such a communication to the Parochial authorities as the result of the inquiry seemed to demand.

We have investigated allegations, involving charges more or less serious, against 18 Inspectors of Poor and two Governors of Poorhouses. We have been under the necessity of dismissing one Inspector, who, by age and infirmity, had become unable to discharge the duties of his office, and who would not resign; and we have accepted the resignation of four Inspectors, whose conduct and fitness for office were under investigation. We have also censured seven Inspectors for various degrees of neglect or failure of duty; and in some instances we intimated that a repetition of the offence would result in dismissal. In the case of two Inspectors, whose conduct was the subject of investigation, we considered it sufficient to caution them to act with greater circumspection for the future; and in the case of four Inspectors, Inspectors.

Inspectors. we had the satisfaction of finding that the charges brought against them were unfounded.

App. (A.) No. 2. Our attention having been directed to the evils arising from the residence of Paupers in Parishes to which they were not chargeable, and in which they were not under the care of any Inspector of the Poor, we passed a Minute, which was communicated to all Inspectors and Parochial Boards, on the 1st October 1855, by which we intimated our intention to hold every Inspector responsible for the relief and proper treatment of the Poor who are permitted to reside within his Parish, after he became aware of their presence; and we required all Inspectors who had Paupers residing in other Parishes, to intimate the fact to the Inspectors of the Parishes in which they were residing. We hope that we have thus put an end to a system, which had become prevalent, by which Paupers at a distance from the Inspector who relieved them received their allowances through irresponsible agents, and were not known to or visited by the Inspector of the Parish in which they resided.

App. (A.) No. 3. Having found that frequent irregularities had arisen through a failure of duty, on the part of Inspectors, in reference to the Election of Managers and Elected Members of Parochial Boards, partly in consequence of misapprehension as to the precise nature of their duty, and partly owing to forgetfulness of the day fixed for the Annual Election in the Parish, we issued a Circular explaining the duty, in reference to such Elections, of the Inspectors, and reminding them of the necessity for careful attention. As neglect in this respect, on the part of Inspectors, may endanger the legality of the Elections, and exclude Elected Members from the Parochial Boards, we shall visit with adequate punishment any future instances of neglect or failure that may occur.

Assessments. Since the date of our last Report, 16 Parishes, which had previously raised the funds for the Relief of the Poor by Voluntary Contributions, have resolved to raise those funds by Assessment. The number of Parishes now assessed is 716, and the number that still raise the funds by Voluntary Contributions is 167. The Parochial Boards of 33 Parishes have resolved to change the mode of Assessment or of Classification formerly adopted. In 29 of these, we have sanctioned the proposed change, and in four we have refused to do so. Of the Parishes in which we have sanctioned a change, 13 have adopted the first mode instead of Established Usage; five have adopted the first mode, with a Classification, instead of the second mode; one has adopted the first mode, with a Classification, instead of the third mode; two have adopted the first mode instead of the second mode; one has adopted the third mode instead of the first mode with a Classification; three have adopted Classifications; one has

abandoned Classification; and in three Parishes the alteration approved of has been in the Classification formerly adopted. Assessments.

The Parochial Boards of the Parishes of Delting and Tingwall, in which the funds for the Relief of the Poor had been previously raised by Voluntary Contributions, having resolved to raise those funds for the future by Assessment, and having selected the third mode of Assessment, we declined to approve of that mode, as it appeared to us to be unsuitable to the circumstances of the Parishes in question. The Parochial Board of Delting then resolved upon the second mode of Assessment, and reported their Resolution to us, in terms of the 34th section of the Statute. Although we were of opinion that the second mode of Assessment was highly objectionable, we were advised, having consulted counsel as to the extent of our powers, that we had no power under the Statute, after having disapproved of one mode of Assessment resolved on by a Parochial Board, subsequently to disapprove of another statutory mode of Assessment resolved on by that Parochial Board. The Parochial Board of Delting afterwards resolved on a change from the second to the first mode, and we approved of that Resolution. The Parochial Board of Tingwall, on the other hand, transmitted to us a Minute, in which they stated, that they were unable any longer to raise the funds for the Relief of the Poor by Voluntary Contribution; that they were unable to agree upon the first mode of Assessment; and that the second mode of Assessment, which was the only other alternative, appeared to them to be more objectionable than the third mode, of which we had previously disapproved. In these circumstances, we were of opinion that, however objectionable the third mode of Assessment might be, it was not so obviously and flagrantly inequitable as the second mode would be in the Parish of Tingwall; and, upon this ground, we approved of a subsequent Resolution of the Parochial Board to adopt the third mode.

The progress of the change from Voluntary Contributions to Assessment, during the eleven years that have elapsed since this Board was formed, has been as follows:—

	Assessed.	Voluntary Contributions.
August 1845,	230	650
... 1846,	448	432
... 1847,	558	322
... 1848,	600	280
... 1849,	625	255
... 1850,	644	236
... 1851,	653	228
... 1852,	671	211
... 1853,	680	202
... 1854,	689	194
... 1855,	700	183
... 1856,	716	167

Assessments.

In the 883 Parishes and Combinations into which Scotland is now divided, the funds for the Relief of the Poor are raised in the following manner:—

1st Mode, with Classification, . .	123
Do., without Do., . .	507
2d Mode, ...	17
3d Mode, ...	34
According to Established Usage, .	35
Assessed Parishes, . .	716
By Voluntary Contributions, . .	167
Total, . .	883

We have increased the number of Members to be elected to the Parochial Board in the Parish of Elgin, for reasons submitted to us, which, in our opinion, rendered an increase advisable.

App. (B). No. 11.

In the Appendix will be found a List of the whole Parishes in Scotland, arranged according to Counties, showing the Mode of Assessment, the number of Managers or Elected Members, and the day of Election in each; and showing, also, those Parishes that have not yet resolved upon an Assessment.

Poorhouses.

The number of Parishes that have Poorhouses, either singly or in combination, is 120, having an aggregate population of 1,025,753. In 30 Poorhouses at present in operation, the existing accommodation was reported in July to be sufficient for 10,443 inmates. When the Poorhouses which are in progress, or the erection of which has been resolved on, are completed, the number of Parishes having Poorhouses, singly or in combination, will be 205, having an aggregate population of 1,355,514. A considerable number of Parishes, during the last year, have availed themselves of the existing accommodation, by boarding paupers, in terms of the 65th section of the Statute, in the Poorhouses of other Parishes. The number of Parishes that have acquired a right to send Paupers to the Poorhouses belonging to other Parishes is 166, with an aggregate population of 614,163; but some of them are embraced in Combinations for proposed Poorhouses, or propose to have Poorhouses of their own. The population to which Poorhouse accommodation was last year available, amounts to 1,636,916. The Table showing the number of Poorhouses in operation and in progress, and the Parishes forming the various Poorhouse Combinations in Scotland, is printed in the Appendix.

App. (B). No. 9.

We have approved of the Parochial Board of Campbelton erecting a Poorhouse for that Parish, and we have given our concurrence to the Combination of 9 Parishes in the Cunninghame District of the County of Ayr, to the Combination of 11 Parishes in the County of Peebles, and to the Combina-

tion with Hawick, of six Parishes in the County of Roxburgh, for the purposes of erecting Poorhouses. We have also approved of the admission of the Parish of Castleton, into the Jedburgh Poorhouse Combination. The aggregate population of these Parishes, exclusive of Hawick, is 71,546. Poor-houses.

We have approved of sites and plans for Poorhouses in the Parish of Arbroath, and in the Hawick and Cunninghame Combinations, and also plans of alterations in, or additions to, the Poorhouses of Glasgow, Old Machar, Rhins of Galloway Combination, and Edinburgh.

We have sanctioned the occupation by inmates of the Poorhouse of Upper Nithsdale, and of the Poorhouse of St Cuthberts, as altered and enlarged.

We again print in the Appendix, a tabular statement of the sums borrowed by Parochial Boards for the erection or enlargment of Poorhouse buildings under the 62d section of the Statute, showing the subsequent liquidation and present amount of the debt; but in consequence of some of the Parochial Accounts being still unadjusted, we cannot yet entirely rely upon the accuracy of the Returns from which the Statement has been prepared. App. (B). No. 10.

Having ascertained, that certain defects of arrangement existed in the Poorhouses of Aberdeen, Old Machar, Paisley and Abbey, we called upon the several House Committees to remedy them, and in all cases, our suggestions were cheerfully complied with. In the Poorhouse of Aberdeen, it appeared from the Report of our Visiting Officer, that the number of double beds was too great, insomuch, that two adult male Paupers were in some cases made to sleep in the same bed. We directed the attention of the House Committee to the fact, and pointed out to them that, although it might be true that the same thing occurs in the private dwellings of the Poor, it could not be tolerated in a Poorhouse, and ought to be strictly prohibited in future.

A complaint having been made to us, as to the Kirkcaldy Combination Poorhouse, we ascertained upon inquiry, that considerable defects existed in the arrangements of the house, especially from overcrowding, and that the building had not been completed in conformity with the Plans approved and signed by this Board. We accordingly called upon the House Committee to remedy the defects, and we intimated that until that had been done, and the number of inmates reduced, so as to correspond with the accommodation afforded by the house, as actually built, we could not hold any offer of admission to this Poorhouse to be an offer of adequate relief.

Having been led to examine the condition and management of a building, used by the Parochial Board of Perth as a Lodg-

Poor-houses.

ing House for Paupers, we found it necessary to intimate our opinion, that both the condition and arrangements of the Lodging House were objectionable, and that some improvements which had been proposed by the Parochial Board, would not render it a fit place for the reception of paupers. It appeared to us, that the congregation of considerable numbers of Paupers, of both sexes and of all ages in one establishment, without separation of sexes, could not be advantageous. The arrangements and management had not been such, as to exclude the evils which might have been anticipated, and still continued to exist in the Perth Parochial Lodging House. The Legislature has determined by Statute, the conditions upon which such congregations of Paupers can legally and safely be effected, and the unsuccessful attempt that had been made at Perth to dispense with these, appeared to us to have resulted in establishing the necessity of enforcing those conditions. It is now many years since the Parochial Board of Perth resolved to erect a Poorhouse, and obtained our approval of that Resolution; they were, therefore, required by the Statute to erect a Poorhouse. This they have failed to do; but, although we have hitherto abstained from exercising the power, conferred upon us by the Statute, to enforce by legal proceedings the execution of that Resolution, we could not incur the responsibility of sanctioning so objectionable a substitute for a Poorhouse, as the Lodging House established by the Parochial Board had been ascertained to be.

Applications having been made to us by the House Committees of several Poorhouses, for our approval of the rates to be charged for the maintenance in the Poorhouse, of paupers belonging to other Parishes generally and without reference to any specified Parish, we declined to comply with the applications, and intimated that the terms of the Statute, and the decisions of the Court of Session required that the rates should be approved by us in respect to each particular Parish boarding paupers in the Poorhouse of another Parish or Combination. The Parochial Board of Edinburgh having subsequently applied to us to approve of rates at which the accommodation of poor persons relieved in Edinburgh, whose settlement is undetermined, might be charged against the Parishes ultimately found liable, we informed the Parochial Board of our opinion, that a pauper relieved in Edinburgh could not be held to belong to any other Parish, until his settlement in another Parish has been admitted or ascertained, and that the 65th section of the Statute, which authorizes the Board to approve of rates for boarding paupers belonging to another Parish in a Poorhouse, was therefore inapplicable to such cases.

We were requested by the Parochial Board of Duirnish, to

approve of rates for boarding Paupers belonging to that Parish in Falkirk Poorhouse, and we received a similar request from the Parochial Board of Crichton, to approve of the rates for boarding Paupers in New Monkland Poorhouse. In both cases we intimated that we could not approve of rates for boarding Paupers in Poorhouses so distant from their Parish of settlement. Poor-houses.

An Inspector of Poor having applied to us as to his duty in the case of a poor person without a family, to whom relief was offered only in the Poorhouse, and who refused to accept of it, we intimated our opinion, that when such a poor person is offered relief in the Poorhouse, and knows that the relief is available at any time when it may be required, the Inspector cannot be held responsible for the consequences of refusal to accept such relief, unless the poor person should be in such a state as to make removal to the Poorhouse injurious to health.

We have completed the arrangements for the eighth distribution of the Parliamentary Grant of L.10,000 in aid of Medical Relief to the Poor in Scotland. 643 Parishes resolved to comply with the conditions annexed to participation in the Grant, but of these only 608 have established their claims by producing vouchers for the required amount of expenditure from their own funds, and otherwise satisfying us that the conditions of the Grant had been fulfilled. Last year 632 Parishes had resolved to participate, but only 594 established their claims. The increase this year in the number actually participating is therefore 14. The detailed account of the distribution, showing the amount expended on Medical Relief in each Parish, for which vouchers have been produced; the sum apportioned to it from the Grant; and the additional sum, proportionate to the excess of its vouched expenditure beyond the minimum, assigned out of the unappropriated shares to each participating Parish, will be found in the Appendix. The whole sum expended on Medical Relief to the Poor last year, according to the returns, was L.24,008, 2s. 4d., which is equal to 1·99 pence per head of the population of Scotland in 1851. According to the census of that year, the population of the Parishes and Combinations that have resolved to comply with the conditions annexed to participation in the Grant is 2,475,718, and of the Parishes that have not so resolved, 413,024. The sum expended by the former was L.22,034, 18s. 3d., equal to about 2·13 pence per head of the population; and that by the latter was L.1973, 4s. 1d., equal to about 1·14 pence per head of the population of those Parishes. Medical Relief. App. (B). No. 8.

By the Rules as to Medical Relief of the Poor framed by this Board, and approved by Her Majesty's Secretary of State for the Home Department, in October 1848, the Medical

Medical Relief.

Officer of a Parish which participates in the Parliamentary Grant, in aid of Medical Relief, was required to make an Annual Return of Sick Poor to the Board of Supervision. The principal object of this requirement having been to obtain statistical information as to Disease, and the Statute 17 & 18 Vict., cap. 80, having come into operation, whereby separate and more complete provision is made for attaining the same object, it appeared to us that it was no longer necessary to require an Annual Return of Sick Poor. We therefore obtained the approval of Her Majesty's Secretary of State to an alteration of the Rules as to Medical Relief of the Poor, to the effect of dispensing with the Annual Return of Sick Poor from the Medical Officers of participating Parishes. These Medical Officers, however, are still required to make Returns, either weekly or monthly, in a prescribed form to their Parochial Boards; and also such Returns of the Sick Poor to this Board, as we may, from time to time, require.

App. (A.) No. 7.

Insane and Fatuous Paupers.

The number of cases of Lunatic Paupers in which application has been made to us to dispense with removal to an asylum during the year ending 14th May 1856 has been 290. In 273 cases we have dispensed, and in 17 cases we have refused to dispense, with removal to an asylum. In the year ending 14th May 1855 the number of such cases was 226. In 213 of these we dispensed, and in 13 refused to dispense, with removal to an asylum.

App. (A.) No. 6.

Having ascertained that in some instances the necessary legal forms had not been observed in reference to Fatuous Paupers who were inmates of Poorhouses, we considered it necessary to call the attention of Parochial Boards, Inspectors of Poor, Poorhouse Committees, and Officials of Poorhouses, to the requirements of the law in regard to this class of the Poor. As we had no reason to believe that the irregularities which had arisen proceeded from any improper motive, we contented ourselves with explaining to the Parochial Authorities the requirements of the Statutes, and warning Parochial Boards and their Officers as to the danger of neglecting them.

Complaints of Inadequate Relief.

The number of applications complaining of Inadequate Relief that have been before us during the year ended 30th June 1856, has been 549. In the immediately preceding year, the number was 568.

App. (B.) Nos. 2 & 3.

The subjoined table exhibits the number of such applications in each year since this Board was formed, and the manner in which they have been disposed of:—

Complaints of Inadequate Relief.

YEAR.	No. of Applications.	Dismissed on information contained in Schedule.	Dismissed after being remitted.	Refused, not in receipt of Parochial Relief.	Refused as informal or incompetent.	Withdrawn or stopped by death.	Ground of Complaint removed.	Minute issued declaring that applicant had just cause of action.	Number still undisposed of.
1845–46	597	273	97	25	5	...	197	...	...
1846–47	673	226	126	29	7	7	277	1	...
1847–48	793	297	114	36	13	7	317	9	...
1848–49	863	447	111	24	8	12	256	5	...
1849–50	788	439	97	28	5	3	214	2	...
1850–51	764	472	72	20	10	3	184	3	...
1851–52	684	415	66	27	6	5	165	...	...
1852–53	705	430	101	12	8	14	140	...	...
1853–54	596	291	109	14	6	5	169	2	...
1854–55	568	267	114	17	4	7	158	1	...
1855–56	549	300	76	14	4	5	148	...	2
Total,	7,580	3,857	1,083	246	76	68	2,225	23	2

App. (A.) No. 5.

Having found that unnecessary delay in the disposal of applications complaining of Inadequate Relief was frequently occasioned by the imperfect nature of the information conveyed to us along with the applications, which rendered subsequent correspondence with the Parochial Authorities requisite, we issued instructions, that in all cases where complaint is made of Inadequate Relief, and the Inspector does not admit the Pauper's statement as to the extent and cause of his disability, or of the disability of his wife, the Inspector shall, without delay, procure a medical certificate as to the disability alleged, and shall transmit that certificate, as soon as obtained, to us, and that when the Pauper has a wife living in family with him, the Inspector shall state upon the Form of Application the age of the Pauper's wife, and the extent of her ability to contribute to the maintenance of the family.

Cost of Relief and Management.

App. (B.) Nos. 4 & 5.

The sum expended for the Relief and Management of the Poor during the year ended 14th May 1856, including L.3,337, 2s. 10¾d. expended on buildings not being authorised Poorhouses, L.21,510, 15s. 9d. expended on authorised Poorhouse Buildings, and L.1,677, 13s. 4d. on General Sanitary Measures, has been L.629,348, 11s. 2¼d. In the preceding year, the expenditure for the same purposes was L611,784, 17s. 3d. There has therefore been an increase in the expenditure of L.17,563, 13s. 11¼d.

The following table presents a comparative statement of the sums expended for the Relief and Management of the Poor, for the last eleven years, arranged under the different heads of expenditure, together with the rate per head of the population, calculated for the first five years on the census of 1841, and for the last six years on the census of 1851. The rate per cent. on the annual value of real property, as returned in 1843, is also stated.

Period.	EXPENDITURE.								
	Relief of Poor on Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Buildings.	General Sanitary Measures.	Total.	Rate per Head on Population.	Rate per cent. on real property according to Returns in 1843.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	s. d.	£ s. d.
For Year ended 1st February 1846, .	246,542 17 1¾	24,633 9 3	4,055 17 7¾	17,454 13 1½	2,545 10 11	...	...	295,232 8 1	2 3	3 3 4
For Year ended 14th May 1847, . .	336,515 7 9½	36,340 0 1¾	12,879 9 6½	43,158 0 9½	5,022 11 3	...	...	433,915 9 6¼	3 3½	4 13 0
For Year ended 14th May 1848, . .	401,885 15 2¼	53,384 7 7¼	30,339 12 5½	42,033 13 4½	5,719 6 11¾	10,971 12 0	...	544,331 7 6¾	4 1¾	5 16 9
For Year ended 14th May 1849, . .	417,462 16 4¾	51,470 5 10½	33,010 12 11½	51,804 18 0¾	8,519 19 11½	14,775 16 7¼	...	577,044 2 4¼	4 4¾	6 3 9
For Year ended 14th May 1850, . .	414,680 9 11¾	31,556 18 9¾	26,574 7 0¾	50,881 8 9½	10,660 2 8	42,914 19 3	4,384 17 9	581,553 4 3½	4 5	6 4 9¼
For Year ended 14th May 1851 . .	404,218 14 3¾	25,917 13 5¾	20,311 1 9¾	52,909 4 1¾	10,872 12 5½	21,576 1 8½	1,038 5 7½	534,943 13 6½	3 8½	5 14 11¾
For Year ended 14th May 1852,	401,954 3 11¼	25,986 16 7½	21,436 6 9	51,744 18 10½	13,266 8 4½	21,783 8 10½	393 6 5½	535,868 9 10½	3 8½	5 14 11¾
For Year ended 14th May 1853, . .	411,135 8 11½	24,114 5 8	21,737 6 8½	52,352 6 11	13,036 16 5	21,644 10 0½	532 4 11¾	544,552 19 9	3 9	5 16 10
For Year ended 14th May 1854, . .	428,708 1 4¾	24,386 16 10½	27,874 17 1¾	56,068 13 3½	9,780 13 8½	23,850 2 6½	6,259 6 0¾	578,928 11 0½	4 0	6 4 0
For Year ended 14th May 1855, . .	461,243 11 3½	27,356 5 5	27,166 7 0½	58,767 9 10½	10,290 0 10	20,605 13 6	6,355 9 3½	611,784 17 3	4 2¾	6 11 3¼
For Year ended 14th May 1856, . .	486,689 14 3½	22,188 15 11¼	24,008 2 4	61,462 3 7¾	8,474 3 0	24,847 18 7¾	1,677 13 4	629,348 11 2¼	4 4¼	6 15 0½
Increase,	25,446 3 0	...	...	2,694 13 9½	...	4,242 5 1¾	...	17,563 13 11¼	0 1½	0 3 9¼
Decrease,	...	5,167 9 5¾	3,158 4 8½	...	1,815 17 10	...	4,677 15 11½	...	...	...

It is proper to state, however, with reference to the rate per cent. on real property in this table, that, having been calculated throughout upon the Valuation Returns of 1843, and the annual value of real property having progressively increased since that date, the rate per cent. stated above is higher than it would be, if the annual value for each year were adjusted according to the average rate of its increase from 1843 to 1856. The total annual value of Lands and Heritages in Scotland appears, by the Returns of the former year, to have been L.9,320,794, and by those of this year, to be L.11,700,935; and the Relief and Management of the Poor, including buildings of all kinds and General Sanitary Measures, being, as above stated, L.629,348, 11s. 2d. for the year ending 14th May 1856, gives a rate per cent. of L.6, 15s. 0½d. on the annual value in 1843; whereas, calculated on the annual value in 1856, it gives a rate per cent. of only L.5, 7s. 6¾d. Cost of Relief and Management.

The increase of L.2,694, under the head of Management, is probably to be attributed, chiefly, to the cost of new sets of books, which we considered it necessary to require Parochial Boards to provide for the use of the Inspectors, as explained in our Report for last year.

The total sum expended under the heads of Relief to the Poor on the Roll, or Registered, and to the Casual Poor, for the last eleven years, was—

For the Year ending	Expended on Relief of Registered and Casual Poor.			Increase.			Decrease.			Average Allowance to each Pauper on Roll or Registered.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1st Feb. 1846,	271,176	6	4¾	...			...			3	13	7¼
14th May 1847.	372,855	7	11	101,679	1	6¼	...			4	10	9
Do. 1848,	455,270	2	9½	82,414	14	10½	...			3	19	7¼
Do. 1849,	468,933	2	3¼	13,662	19	5¾	...			3	18	5¼
Do. 1850,	446,237	8	9½	...			22,695	13	5¾	4	1	8¾
Do. 1851,	430,136	7	9½	...			16,101	1	0	4	1	0¼
Do. 1852,	427,941	0	6¾	...			2,195	7	3½	4	0	8
Do. 1853,	435,249	14	8	7,308	14	2	...			4	2	6½
Do. 1854,	453,094	18	3½	17,845	3	7½	...			4	2	7¼
Do. 1855,	488,599	16	8½	35,504	18	5	...			4	11	9¼
Do. 1856,	508,878	10	2¾	20,278	13	6¼	...			4	17	11½

The Statutes 17 and 18 Vict., c. 80 (Registration of Births, Deaths and Marriages), 17 and 18 Vict., c. 91 (Valuation of Lands and Heritages), and 18 and 19 Vict., c. 68 (Burial Grounds Act), having imposed upon Parochial Boards the duty of raising funds by Assessment for the purposes of these several Statutes, we deemed it advisable to inform Parochial Boards and Inspectors of Poor, that no sums which a Parochial Board may be called upon to provide under the Statutes above-mentioned, could be legally paid out of the funds raised by Assess- App. (A). No. 4.

Cost of Relief and Management.

ment for the Relief of the Poor, or out of any other funds entrusted to the Parochial Board for behoof of the Poor. We intimated that all sums which a Parochial Board may find it requisite to provide for the purposes of these Statutes, must be raised as these Statutes direct, and separate from the Assessment for the Poor, and that it is the duty of Parochial Boards to take care that a distinct and separate account be kept of the Receipt and Expenditure of all such sums. We further strictly prohibited Inspectors from entering any sums of money received or expended on account of the foresaid Statutes, in any of the Books which he is required by the Rules of this Board to keep.

We considered it in many respects highly inexpedient, irrespective of the question of illegality, that any other rate should be mixed up with the Poor Rate, and we attach great importance to the principle of keeping the Poor Rate distinct and separate from all other rates.

App. (A). No. 1.

The Lords of the Committee of Privy Council for Trade having called our attention to the 22d section of the Merchant Shipping Amendment Act, 1855, providing for the recovery from the East India Company, under certain conditions, by the persons who administer the Relief of the Poor, of money expended in relieving subjects of the East India Company, we transmitted to the Inspector of each Parish, for the information of the Parochial Board, a copy of the Enactment referred to.

Number of Poor.

The number of Registered Poor on the 14th May 1856, was 79,973, being an increase of 86 since the same date last year.

App. (B.) No. 6.

The number of Poor who have died or ceased to receive Relief during the past year, was 19,390, making the whole number of Poor relieved by order of the Parochial Boards, and admitted by their respective Parishes to be properly chargeable to them, 99,363. For the previous year the corresponding number was 100,560. The number of Casual or Unregistered Poor was 38,020, being a decrease, as compared with the preceding year, of 4,843. The number of such Casual Poor relieved on the 1st of January 1856, was 3,852, or 838 less than on 1st January 1855; and on the 1st July 1856, the number was 3,382, being 598 less than on the same day in 1855. The whole number of Registered and Casual Poor relieved during the year ended 14th May 1856, was 137,383, and the corresponding number for the previous year, was 143,423, showing a decrease of 6,040.

The following is a Statement of the Number of Poor relieved in Scotland, according to the Returns received by this Board.

NUMBER OF POOR.

Period.	Population	1. Number of Registered Poor relieved during the year ended at date.	2. Number of such Poor who died or ceased to receive relief.	3. Number of Registered Poor at date.	4. Number of Casual Poor relieved during the year.	5. Number of Casual Poor relieved on		6. Number of Poor refused relief.	7. Number of such Poor relieved under order of Sheriff.	8. Number of Poor removed to England or Ireland or to other Parishes.	9. Number of Insane or Fatuous Poor.	10. Number of Orphans or Deserted Children.
						1st Jan.	1st July.					
1st Feb. 1846,	2,620,184	...	...	69,432	26,894	...	...	...	...	...	...	...
14th May 1847,	2,620,184	85,971	11,810	74,161	60,399	...	...	5,841	565	8,453	2,945	4,794
14th May 1848,	2,620,184	100,961	23,231	77,730	126,684	...	...	8,577	766	13,733	3,480	6,121
14th May 1849,	2,620,184	106,434	24,077	82,357	95,636	...	...	15,395	768	9,396	3,574	7,459
14th May 1850,	2,620,184	101,454	22,423	79,031	53,070	...	4,267	14,235	604	6,306	3,421	7,969
14th May 1851,	2,888,742	99,777	22,871	76,906	42,093	5,148	6,366	9,264	406	5,102	3,520	7,542
14th May 1852,	2,888,742	99,637	24,526	75,111	46,031	5,294	5,070	7,627	399	5,253	3,634	7,681
14th May 1853,	2,888,742	99,609	24,172	75,437	49,658	4,951	4,706	7,045	368	2,415	3,787	8,338
14th May 1854,	2,888,742	103,777	24,848	78,020	34,951	4,619	3,301	6,473	294	3,056	3,893	8,280
14th May 1855,	2,888,742	100,560	20,673	79,887	42,863	4,690	3,980	5,757	241	2,163	4,292	8,955
14th May 1856,	2,888,742	99,363	19,390	79,973	38,020	3,852	3,382	5,693	256	1,698	4,487	8,620
Increase,	...	...	...	86	...	...	...	...	15	...	195	...
Decrease,	...	1,197	1,283	...	4,843	838	598	64	...	465	...	335

Number of Poor.

Number of Poor.

The results exhibited by this table appear to us to be very satisfactory, and to indicate a prosperous condition of the labouring classes generally, as well as progressive improvement in the administration of the Poor Laws. Even the increase in the number of Registered Poor on the 14th May, attributable as it is to the decrease of mortality amongst the Paupers, is a subject of congratulation rather than regret.

It will be seen, by referring to the expenditure, that while the number of Poor, of all classes, relieved during the year has decreased, the sum expended for their relief has increased; showing that the provision made for the Poor has not only been commensurate with the enhanced prices of food, but has exceeded the augmentation demanded by that circumstance.

The Returns of the Number of Poor for the past two years present a new feature, in so far as they show the Number of Dependants on the various classes of Poor. The Casual Poor have been distinguished into such as were relieved by the Inspector on his own responsibility, and such as were relieved by order of the Parochial Board, but whose settlements being still undetermined, are not classed with the Registered Poor of any Parish. The following is a summary of the general results upon this subject for the last two years:—

	1855.	1856.
Number of Registered Poor relieved during the year,	100,560	99,363
Number of their Dependants,	40,569	43,346
Number of Registered Poor who have died or ceased to receive relief during the year,	20,673	19,390
Number of Dependants of such Registered Poor,	6,382	8,221
Number of Casual or Unregistered Poor relieved during the year,	42,863	38,020
So classed because of Undetermined Settlements,	3,114	4,442
Dependants of such,	2,327	3,998
All other Casual Poor,	39,749	33,578
Dependants of such,	26,454	26,384
Number of Poor removed from Parish Voluntarily or by Warrant,	2,163	1,698
Number of their Dependants,	1,708	1,528

The Returns received from many Parishes were unsatisfactory in regard to the number of Poor classed as Casual because of

undetermined settlements; we do not, therefore, rely upon the results, as stated above, in regard to such Poor. The apparent increase in the numbers of the dependants is to be accounted for by the Returns for 1856 being more complete in this respect than they were in the previous year, which was the first time we had called for a Return of Dependants. Number of Poor.

The whole sum derived from Church Collections in assessed Parishes during the year ending May 1856, was L.15,745, 1s. 11¾d., of which L.8,629, 8s. 6½d. is stated to have been expended on Relief of the Poor. From this sum, however, must be deducted L.317,4s. 7¾d., handed over to the Parochial Boards. It would appear, therefore, that the sum of L.8,312, 3s. 10¾d., derived from Church Collections, was actually applied by the Kirk Sessions to the relief of persons in their respective Parishes who required assistance. But these funds are generally employed to afford aid to persons who have fallen into temporary difficulties, with a view to prevent them from becoming chargeable to the Parish as paupers; and it is probable that few of the persons so assisted, have also been chargeable to the funds raised by assessment. Church Collections App. (B.) No. 7.

Returns of legal proceedings under the Statute, in the Sheriff Courts, have again been furnished to us by the courtesy of the Sheriffs-Substitute, and an abstract of them is to be found in the Appendix. Applications to Sheriffs. App. (B). No. 1.

The total number of applications to Sheriffs, on the ground that relief had been improperly refused during the past year, as stated in the abstract, was 489, while in the Returns for the preceding year, the number was 1,167. But this large apparent decrease is caused by a change in the principle upon which the Return from the Sheriff-Court of Glasgow has been made up. In former years the approximate number of applications of all kinds was stated, while the Return for last year only contains the number of applications in which formal legal proceedings took place subsequent to the original application. If the same principle as formerly had been adopted in the Glasgow Return for the past year, there is no reason to believe that the total number of applications would have greatly differed from that of the preceding year. The number of such applications in which Sheriffs felt called upon to grant *interim* orders of relief during the past year was 327. In the preceding year it was 323. The number of such applicants admitted to the roll of paupers by final order of the Sheriff during the past year was 62; in the preceding year, 69.

The number of prosecutions under the 79th and 80th sections of the Statute during the past year has been 99, and of convictions, 70, exclusive of the district of Aberdeen, in which no record is kept. In the previous year the number of such prosecutions

Applications to Sheriffs.

was 162, and of convictions, 102. The average annual number of such prosecutions during the nine preceding years was 223, and of convictions, 150.

We have the honour to be,

SIR,

Your most obedient humble Servants,

JOHN McNEILL.
H. HOME DRUMMOND.
DAVID MURE.
R. MACFARLANE.
E. F. MAITLAND.
GEO. MOIR.
JOHN MELVILLE.
ANDREW ORR.
W. GIBSON-CRAIG.

LIST OF APPENDIX.

APPENDIX (A).

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2. Circular Letter as to Paupers belonging to one Parish who are residing in another Parish, dated 1st October 1855, - - - 2
3. Circular Letter as to Elections by Rate-Payers, dated 1st November 1855, 3
4. Circular Letter as to Receipts and Expenditure under the Acts 17 and 18 Vict., caps. 80 and 91, and 18 and 19 Vict., cap. 68, dated 8th November 1855, - - - - - - - - 4
5. Circular Letter in reference to Complaints of Inadequate Relief, dated 21st February 1856, - - - - - - - - 4
6. Circular Letter as to Insane or Fatuous Inmates of Poorhouses, dated 20th March 1856, - - - - - - - - 5
7. Circular Letter to Parishes participating in the Parliamentary Grant in Aid of Medical Relief, dated 15th April 1856, - - - 6

APPENDIX (B).

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APPENDIX (A).

DOCUMENTS ISSUED BY THE BOARD OF SUPERVISION.

No. 1. Circular Letter as to Recovery from East India Company of Advances on Account of Natives of India, Relieved in Scotland.

Board of Supervision, Edinburgh, 1st September 1855.

Sir,—I am directed by the Board of Supervision to call the attention of your Parochial Board to the 22d Section of 18th and 19th Victoria, Cap. 91 (Merchant-Shipping Act Amendment Act), hereto annexed, having reference to the recovery by Parochial Boards, from the East India Company, of sums expended in relief of Natives of the territories of said Company.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor of ———

18 & 19 Victoria, Cap. 91, Sect. 22.

XXII. It shall be the Duty of the East India Company to take charge of and send home or otherwise provide for all persons, being Lascars or other Natives of the Territories under the Government of the said Company, who are found destitute in the United Kingdom ; and if any such Person is relieved and maintained by any Guardians, Overseers, or other Persons administering the Relief of the Poor, such Overseers, Guardians, or other Persons may, by Letter sent through the Post or otherwise, give Notice thereof in Writing to the Secretary of the Court of Directors of the East India Company, specifying, so far as is practicable, the following Particulars, viz.,—

1. The Name of the Person so relieved or maintained :
2. The Presidency or District or Part of the Territories of the East India Company of which he professes to be a Native :
3. The Name of the Ship in which he was brought to the United Kingdom :
4. The Port or Place abroad from which such Ship sailed, and the Port or Place in the United Kingdom at which such Ship arrived,

when he was so brought to the United Kingdom, and the Time of such Arrival:

And the said East India Company shall repay to the said Overseers, Guardians, or other Persons, out of the Revenues of the said Company, all Monies duly expended by them in relieving or maintaining such destitute Person, after the Time at which such Notice aforesaid is sent or otherwise given.

No. 2. Circular Letter as to Paupers Belonging to One Parish who are Residing in Another Parish.

Board of Supervision, Edinburgh, 1st October 1855.

Sir,—I am directed by the Board of Supervision to transmit the annexed Copy Minute passed by the Board in reference to Paupers belonging to one Parish who are residing in another Parish. And I am to call upon you to lay it before the Parochial Board at their next meeting.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor of———

"The Board are of opinion that an Inspector of the Poor must be held responsible for the relief and proper treatment of every Pauper residing within the limits of his charge, although the Pauper may not have a settlement therein, unless it can be shown that he is residing there without the knowledge of the Inspector; and that the Inspector cannot, by any arrangement with the Parish of settlement or otherwise, divest himself of that responsibility so long as the Pauper resides there.

"The statute does not contemplate, and the Board cannot sanction or approve, the residence of a Pauper within the limits of the charge of an Inspector who cannot be held responsible for the relief and proper treatment of the Pauper; and, therefore, when a Pauper who is chargeable to a Parish is found to be residing in another Parish, it is the duty of the Inspector of the Parish to which such Pauper belongs immediately to intimate the fact of such residence, with the name and circumstances of the Pauper, to the Inspector of the Parish or Combination in which he resides, unless when that Inspector shall have given notice in writing of the Pauper's residence to the Parish to which he belongs.

"So long as a Pauper belonging to another Parish is residing within the limits of an Inspector's charge, it is the duty of the Inspector to treat that Pauper in all respects in the same manner as if he were a Pauper belonging to the Parish in which he resides; and the statute does not appear to contemplate that the Parish in which he resides shall be entitled to recover from the parish to which he belongs, commission or agency, or any such charge, in addition to the sums actually expended on behalf of such Pauper. It is very doubtful whether any such additional charge could be recovered by legal proceedings; and it may even be doubted whether the payment of such additional charge would be a

legal application of the funds raised by assessment for the relief and management of the Poor.

"The Board, however, are of opinion that, where a Pauper is residing in another Parish than that to which he belongs, it is the duty of the last-mentioned Parish to pay in advance to the Parish in which the Pauper resides the sum required for his weekly relief; and that when such payment has not been so made, or has been found insufficient, the Parish in which he resides is entitled to recover from the Parish to which he belongs, not only the sums it has been necessary to expend on behalf of the Pauper in lieu or in excess of such weekly payments, but also interest at the legal rate of five per cent.

"But although Parochial Boards and Inspectors of the Poor cannot in any manner divest themselves of responsibility for the relief and management of a Pauper belonging to another Parish who resides within the limits of their charge, except by removing him to his own Parish, in terms of the 72d section of the Statute 8 and 9 Vict. cap. 83, it is very desirable that Parochial Boards and Inspectors should keep in view the probability that the abuse of the statutory power of removal would lead to the abolition of that power."

(Signed) W. S. Walker, *Secretary.*

No. 3. Circular Letter as to Elections by Rate-Payers.

Board of Supervision, Edinburgh, 1st November 1855.

Sir,—In consequence of the frequent irregularities which have been found to arise through a failure of duty on the part of some Inspectors of Poor, in reference to the Election of Managers and Elected Members of Parochial Boards, I am directed by the Board of Supervision to remind you of the necessity for careful attention in regard to this portion of your duty.

It is the Inspector's duty, every year, *ten days before the day fixed for the Annual Election by the Board of Supervision,* to give notice of the Election in such form and manner as the Parochial Board may have directed.

In conducting the Election, it is the Inspector's duty to adhere to the Rules and Instructions issued by the Board of Supervision upon the subject.

When the day of Election has passed, it is the Inspector's duty to make a Return to this Board in the prescribed form, in the case of Burghal Parishes and Combinations, within *three* days; and in the case of Parishes not Burghal, and not Combined, within *two* days, after the conclusion of the Election.

You will be particularly careful to observe, that the Election must take place each year upon the day fixed by the Board of Supervision. The day fixed for the annual Election in the Parish of is the of

When the notices have been issued, the duties of the Parochial Board, in respect to the Election, terminate. In Parishes not Burghal, and

not Combined, no member of the Parochial Board, and no person not a duly qualified Elector, is entitled to take part in the Election.

The Inspector should strictly confine himself at the Election to his duties as returning Officer, and should carefully abstain from all interference, direct and indirect, with the choice of the Electors.

I am to inform you, that you will be held responsible for the due discharge of your duty in the above particulars, and that no excuse, which is founded upon forgetfulness of the day of Election, or ignorance of the Rules, will be accepted for any future failure.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor of———

No. 4. Circular Letter as to Receipts and Expenditure under the Acts 17 and 18 Vict., Caps. 80 and 91, and 18 and 19 Vict., Cap. 68.

Board of Supervision, Edinburgh, 8th November 1855.

Sir,—I am directed by the Board of Supervision to state, for the information of Parochial Boards and Inspectors of Poor, that no sums which a Parochial Board may be called upon to provide, under the Registration of Births, Deaths, and Marriages, Valuation of Lands and Heritages, and Burial Grounds Acts (17 and 18 Vict., caps. 80 and 91, and 18 and 19 Vict., cap. 68), can be legally paid out of the Funds raised by Assessment for the Relief of the Poor, or out of any other Funds entrusted to the Parochial Board for behoof of the Poor.

All sums which the Parochial Board may find it requisite to provide for the purposes of the above-mentioned Statutes must be raised as these Statutes direct, *and separate from the Assessment for the Poor;* and it is the duty of the Parochial Board to take care that a distinct and separate Account be kept of the Receipt and Expenditure of all such sums.

The Inspector of Poor is strictly prohibited from entering any Sums of Money received or expended on account of the aforesaid Statutes in any of the Books which he is required, by the Rules of this Board, to keep.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor, ———

No. 5. Circular Letter in Reference to Complaints of Inadequate Relief.

Board of Supervision, Edinburgh, 21st February 1856.

Sir,—I am directed to intimate to you, that the Board of Supervision will in future require your strict attention to the following instructions in reference to all complaints of Inadequate Relief :—

In all cases where complaint is made of Inadequate Relief, and the Inspector does not admit the pauper's statement as to the extent and cause of his disability, or of the disability of his wife, the Inspector shall

without delay, procure a Medical Certificate as to the disability alleged, and shall transmit that Certificate, as soon as obtained, to this Board.

In all cases where complaint is made of Inadequate Relief, and the pauper has a wife living in family with him, the Inspector shall state upon the Form of Application the age of the pauper's wife, and the extent of her ability to contribute to her husband's maintenance.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor, ———

No. 6. Circular Letter as to Insane or Fatuous Inmates of Poorhouses.

Board of Supervision, Edinburgh, 20th March 1856.

Sir,—I am directed to state that the Board of Supervision consider it necessary to request the attention of Parochial Boards, Inspectors of Poor, Poorhouse Committees, and Officials of Poorhouses, to the requirements of the law in regard to Insane and Fatuous Inmates of Poorhouses.

To place, receive, or detain, in a Poorhouse, or in any portion of the buildings thereof not being specially licensed by the Sheriff, under the Lunancy Acts, for the confinement of the Insane, any Insane or Fatuous Poor Person, for whose reception or detention in the Poorhouse the sanction of the Board of Supervision and the Sheriff's license have not been obtained, is an illegal act, the commission of which renders the persons concerned liable in heavy pecuniary penalties, and responsible for the consequences which may ensue.

It is therefore the duty of Parochial Boards and Inspectors of Poor to take care to transmit no poor person who is Insane or Fatuous to a Poorhouse without having previously obtained the sanction of the Board and the license of the Sheriff.

It is the duty of House Governors of Poorhouses, when any Poor Person is brought to the Poorhouse for admission without such sanction and license, and is reported by the Medical Officer, upon examination in the probationary ward, to be Insane or Fatuous, immediately to intimate the fact to the Board of Supervision, and to the Inspector of Poor by whom the poor person has been sent, in order that the necessary steps may be taken, either for the legal detention in the Poorhouse of such poor person, or for his or her removal elsewhere.

It is further the duty of the Medical Officers of Poorhouses to report to the House Governor, from time to time, as they occur, all cases of Inmates, who after their admission to the Poorhouse, may be found to be Insane or Fatuous; and it is the duty of the House Governor immediately thereupon to intimate the fact to the Board of Supervision, and to the Inspector of Poor, as aforesaid.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor, ———

No. 7. Circular Letter to Parishes Participating in the Parliamentary Grant in Aid of Medical Relief.

Board of Supervision, Edinburgh, 15th April 1856.

Sir,—I am directed to inform you that an alteration has been made upon the 12th Rule as to Medical Relief, to the effect of dispensing with the "Annual Return of Sick Poor," hitherto made to the Board of Supervision by the Medical Officers of Parishes participating in the Parliamentary Grant in aid of Medical Relief.

You will therefore apprise your Medical Officer of this alteration; requesting him to observe, at the same time, that in all other respects the Rule remains unchanged.—I am, sir, your obedient servant,

(Signed) W. S. Walker, *Secretary.*

To the Inspector of Poor of ———

Twelfth Rule as to Medical Relief to the Poor (Scotland) as altered by the Board of Supervision, on the 14*th February* 1856.

12. Such Medical Officer shall make returns of the sick Poor to the Parochial Board according to the annexed form A, either weekly or monthly, as that Board shall direct; he shall make to the Board of Supervision such returns of the sick Poor as this Board may from time to time require; he shall give to the Parochial Board and to the Inspector of the Poor, when required, any reasonable information respecting the case of any poor person under his care; make any such written report relative to any sickness prevalent among the poor as the Parochial Board or the Board of Supervision may require of him; attend the Parochial Board when summoned by them; give a certificate under his hand in every case to the Parochial Board or the Inspector, or the Poor person on whom he is attending, of the sickness of such poor person, or other cause of his attendance, when required to do so by the Parochial Board or the Inspector; and he shall at all times be furnished with vaccine virus, and vaccinate without demanding a fee or other remuneration than his salary from the Parish, at stated times and places to be named by the Parochial Board, and approved by the Board of Supervision, all persons who may come or may be brought to him for that purpose.

Approved by the Right Hon. Sir George Grey, Bart., one of Her Majesty's Principal Secretaries of State, 10th April 1856.

(Signed) W. S. Walker, *Secretary.*

APPENDIX (B.)

ABSTRACTS, RETURNS, AND TABLES.

INDEX

TO THE PARISHES IN THE FOLLOWING ABSTRACTS, RETURNS, AND TABLES.

A Parish is placed in that County in which the greater part of its Population is stated to be by the Census of 1851.

Parish.	County.	Parish.	County.
Abbey . .	Renfrew	Arbuthnot .	Kincardine
Abbey St Bathans	Berwick	Ardchattan and Muckairn	Argyll
Abbotshall .	Fife	Ardclach . .	Nairn
Abdie . .	Fife	Ardersier . .	Inverness
Abercorn . .	Linlithgow	Ardnamurchan .	Argyll
Aberdalgie .	Perth	Ardrossan . .	Ayr
Aberdeen . .	Aberdeen	Arngask . .	Fife
Aberdour . .	Fife	Arroquhar .	Dumbarton
Aberdour . .	Aberdeen	Ashkirk . .	Roxburgh
Aberfoyle . .	Perth	Assynt . .	Sutherland
Aberlady . .	Haddington	Athelstaneford .	Haddington
Aberlemno .	Forfar	Auchindoir .	Aberdeen
Aberlour . .	Banff	Auchinleck .	Ayr
Abernethy .	Perth	Auchterarder .	Perth
Abernethy .	Elgin	Auchterderran .	Fife
Abernyte . .	Perth	Auchtergaven .	Perth
Aboyne . .	Aberdeen	Auchterhouse .	Forfar
Airly . .	Forfar	Auchterless .	Aberdeen
Airth . .	Stirling	Auchtermuchty .	Fife
Alford . .	Aberdeen	Auchtertool .	Fife
Alloa . .	Clackmannan	Auldearn . .	Nairn
Alness . .	Ross	Avoch . .	Ross
Alva . . .	Stirling	Avondale . .	Lanark
Alvah . .	Banff	Ayr . . .	Ayr
Alves . .	Elgin	Ayton . .	Berwick
Alvie . .	Inverness		
Alyth . .	Perth	B	
Ancrum . .	Roxburgh		
Annan . .	Dumfries	Baldernock .	Stirling
Anstruther Easter	Fife	Balfron . .	Stirling
Anstruther Wester	Fife	Ballantrae .	Ayr
Anwoth . .	Kirkcudbright	Ballingry .	Fife
Applecross .	Ross	Balmaclellan .	Kirkcudbright
Applegarth .	Dumfries	Balmaghie . .	Kirkcudbright
Arbirlot . .	Forfar	Balmerino . .	Fife
Arbroath . .	Forfar	Balquhidder .	Perth

Parish.	County.
Banchory Devenick	Kincardine
Banchory Ternan	Kincardine
Banff	Banff
Barony	Lanark
Barr	Ayr
Barra	Inverness
Barry	Forfar
Barvas	Ross
Bathgate	Linlithgow
Beath	Fife
Bedrule	Roxburgh
Beith	Ayr
Belhelvie	Aberdeen
Bellie	Elgin
Bendochy	Perth
Benholme	Kincardine
Bervie	Kincardine
Biggar	Lanark
Birnie	Elgin
Birsay and Harray	Orkney
Birse	Aberdeen
Blackford	Perth
Blairathol	Perth
Blairgowrie	Perth
Blantyre	Lanark
Boharm	Banff
Boleskine & Abertarff	Inverness
Bolton	Haddington
Bonhill	Dumbarton
Borgue	Kirkcudbright
Borrowstounness	Linlithgow
Borthwick	Edinburgh
Bothkennar	Stirling
Bothwell	Lanark
Botriphnie	Banff
Bourtie	Aberdeen
Bowden	Roxburgh
Bower	Caithness
Boyndie	Banff
Bracadale	Inverness
Brechin	Forfar
Bressay	Shetland
Broughton	Peebles
Buchanan	Stirling
Buittle	Kirkcudbright
Bunkle and Preston	Berwick
Burntisland	Fife
C	
Cabrach	Banff
Cadder	Lanark
Caerlaverock	Dumfries
Cairney	Aberdeen
Calder, Mid	Edinburgh
Calder, West	Edinburgh
Callander	Perth
Cambuslang	Lanark
Cambusnethan	Lanark
Cameron	Fife
Campbelton	Argyll
Campsie	Stirling
Canisbay	Caithness
Canonbie	Dumfries
Canongate	Edinburgh
Caputh	Perth
Cardross	Dumbarton
Caraldstone	Forfar
Cargill	Perth
Carluke	Lanark
Carmichael	Lanark
Carmunnock	Lanark
Carmylie	Forfar
Carnbee	Fife
Carnock	Fife
Carnwath	Lanark
Carriden	Linlithgow
Carrington	Edinburgh
Carsphairn	Kirkcudbright
Carstairs	Lanark
Castleton	Roxburgh
Cathcart	Renfrew
Cavers	Roxburgh
Cawdor	Nairn
Ceres	Fife
Channelkirk	Berwick
Chapel of Garioch	Aberdeen
Chirnside	Berwick
Clackmannan	Clackmannan
Clatt	Aberdeen
Cleish	Kinross
Closeburn	Dumfries
Clunie	Perth
Cluny	Aberdeen
Clyne	Sutherland
Cockburnspath	Berwick
Cockpen	Edinburgh
Coldinghame	Berwick
Coldstream	Berwick
Colinton	Edinburgh
Collace	Perth
Collessie	Fife
Colmonell	Ayr
Colvend	Kirkcudbright
Comrie	Perth
Contin	Ross
Corstorphine	Edinburgh
Cortachy	Forfar
Coull	Aberdeen
Coupar-Angus	Perth
Covington	Lanark
Coylton	Ayr
Craig	Forfar
Craigie	Ayr

Parish.	County.
Craignish	Argyl
Crail	Fife
Crailing	Roxburgh
Cramond	Edinburgh
Cranshaws	Berwick
Cranston	Edinburgh
Crathie & Braemar	Aberdeen
Crawford	Lanark
Crawford-John	Lanark
Crichton	Edinburgh
Creich	Fife
Creich	Sutherland
Crieff	Perth
Crimond	Aberdeen
Cromarty	Ross
Cromdale	Inverness
Cross and Burness	Orkney
Crossmichael	Kirkcudbright
Croy	Inverness
Cruden	Aberdeen
Cullen	Banff
Culross	Perth
Culsamond	Aberdeen
Culter	Lanark
Cults	Fife
Cumbernauld	Dumbarton
Cumbraes	Bute
Cummertrees	Dumfries
Cumnock (New)	Ayr
Cumnock (Old)	Ayr
Cupar	Fife
Currie	Edinburgh
D	
Dailly	Ayr
Dairsie	Fife
Dalgetty	Fife
Dalkeith	Edinburgh
Dallas	Elgin
Dalmellington	Ayr
Dalmeny	Linlithgow
Dalry	Ayr
Dalry	Kirkcudbright
Dalrymple	Ayr
Dalserf	Lanark
Dalton	Dumfries
Dalziel	Lanark
Daviot	Aberdeen
Daviot	Inverness
Deer, New	Aberdeen
Deer, Old	Aberdeen
Delting	Shetland
Denino	Fife
Denny	Stirling
Deskford	Banff
Dingwall	Ross
Dirleton	Haddington
Dollar	Clackmannan
Dolphington	Lanark
Dores	Inverness
Dornoch	Sutherland
Dornock	Dumfries
Douglas	Lanark
Dowally	Perth
Drainy	Elgin
Dreghorn	Ayr
Dron	Perth
Drumblade	Aberdeen
Drumelzier	Peebles
Drumoak	Aberdeen
Dryfesdale	Dumfries
Drymen	Stirling
Duddingstone	Edinburgh
Duffus	Elgin
Duirness	Sutherland
Duirnish	Inverness
Dull	Perth
Dumbarney	Perth
Dumbarton	Dumbarton
Dumfries	Dumfries
Dun	Forfar
Dunbar	Haddington
Dunblane	Perth
Dunbog	Fife
Dundee	Forfar
Dundonald	Ayr
Dunfermline	Fife
Dunipace	Stirling
Dunkeld	Perth
Dunkeld, Little	Perth
Dunlop	Ayr
Dunnet	Caithness
Dunnichen	Forfar
Dunning	Perth
Dunnottar	Kincardine
Dunoon & Kilmun	Argyll
Dunrossness	Shetland
Dunscore	Dumfries
Dunse	Berwick
Dunsyre	Lanark
Durris	Kincardine
Durrisdeer	Dumfries
Duthil	Elgin
Dyce	Aberdeen
Dyke and Moy	Elgin
Dysart	Fife
E	
Eaglesham	Renfrew
Earlston	Berwick
Eastwood or Pollock	Renfrew
Eccles	Berwick
Ecclesmachan	Linlithgow

Parish.	County.
Echt	Aberdeen
Eckford	Roxburgh
Eday,	Orkney
Edderton	Ross
Eddleston	Peebles
Edinburgh	Edinburgh
Edinkillie	Elgin
Ednam	Roxburgh
Edrachillis	Sutherland
Edrom	Berwick
Edzell	Forfar
Elgin	Elgin
Elie	Fife
Elton	Aberdeen
Errol	Perth
Erskine	Renfrew
Eskdalemuir	Dumfries
Essie and Nevy	Forfar
Ettrick	Selkirk
Evie and Rendal	Orkney
Ewes	Dumfries
Eyemouth	Berwick
F	
Fala and Soutra	Edinburgh
Falkirk	Stirling
Falkland	Fife
Farnell	Forfar
Farr	Sutherland
Fearn	Ross
Fenwick	Ayr
Fern	Forfar
Ferry-Port-on-Craig	Fife
Fetlar & North Yell	Shetland
Fettercairn	Kincardine
Fetteresso	Kincardine
Fintray	Aberdeen
Fintry	Stirling
Firth	Orkney
Flisk	Fife
Fodderty	Ross
Fogo	Berwick
Fordoun	Kincardine
Fordyce	Banff
Forfar	Forfar
Forgan	Fife
Forgandenny	Perth
Forglen	Banff
Forgue	Aberdeen
Forres	Elgin
Forteviot	Perth
Fortingall	Perth
Fossaway	Perth
Foulden	Berwick
Fowlis Wester	Perth
Foveran	Aberdeen
Fraserburgh	Aberdeen
Fyvie	Aberdeen
G	
Gairloch	Ross
Galashiels	Selkirk
Galston	Ayr
Gamrie	Banff
Gargunnock	Stirling
Gartly	Aberdeen
Garvald	Haddington
Garvock	Kincardine
Gask	Perth
Gigha	Argyll
Girthon	Kirkcudbright
Girvan	Ayr
Gladsmuir	Haddington
Glammis	Forfar
Glasgow	Lanark
Glass	Aberdeen
Glassary	Argyll
Glasserton	Wigton
Glassford	Lanark
Glenbervie	Kincardine
Glenbucket	Aberdeen
Glencairn	Dumfries
Glencross	Edinburgh
Glendevon	Perth
Glenelg	Inverness
Glenisla	Forfar
Glenmuick	Aberdeen
Glenorchy and Inishail	Argyll
Glenshiel	Ross
Golspie	Sutherland
Gorbals	Lanark
Gordon	Berwick
Govan	Lanark
Graitney	Dumfries
Grange	Banff
Greenlaw	Berwick
Greenock	Renfrew
Guthrie	Forfar
H	
Haddington	Haddington
Half Morton	Dumfries
Halkirk	Caithness
Hamilton	Lanark
Harris	Inverness
Hawick	Roxburgh
Heriot	Edinburgh
Hobkirk	Roxburgh
Hoddam	Dumfries
Holme	Orkney
Holywood	Dumfries
Houston	Renfrew

Parish.	County.
Hownam	Roxburgh
Hoy and Græmsay	Orkney
Humbie	Haddington
Hume	Berwick
Huntly	Aberdeen
Hutton	Berwick
Hutton	Dumfries
I	
Inch	Wigton
Inchinnan	Renfrew
Inchture	Perth
Innerkip	Renfrew
Innerleithen	Peebles
Innerwick	Haddington
Insch	Aberdeen
Inverarity	Forfar
Inverary	Argyll
Inveravon	Banff
Inverchaolain	Argyll
Invercsk	Edinburgh
Inverkeillor	Forfar
Inverkeithing	Fife
Inverkeithny	Banff
Inverness	Inverness
Inverury	Aberdeen
Irvine	Ayr
Isla Combination	Argyll
J	
Jedburgh	Roxburgh
Johnstone	Dumfries
Jura and Colonsay	Argyll
K	
Keig	Aberdeen
Keir	Dumfries
Keith	Banff
Keithhall	Aberdeen
Kells	Kirkcudbright
Kelso	Roxburgh
Kelton	Kirkcudbright
Kemback	Fife
Kemnay	Aberdeen
Kenmore	Perth
Kennoway	Fife
Kettins	Forfar
Kettle	Fife
Kilbarchan	Renfrew
Kilbirnie	Ayr
Kilbrandon	Argyll
Kilbride (Arran)	Bute
Kilbride, East	Lanark
Kilbride, West	Ayr
Kilcalmonell and Kilberry	Argyll
Kilchrenan and Dalavich	Argyll
Kilconquhar	Fife
Kildonan	Sutherland
Kildrummy	Aberdeen
Kilfinan	Argyll
Kilfinichen	Argyll
Killean and Kilchenzie	Argyll
Killearn	Stirling
Killearnan	Ross
Killin	Perth
Kilmadock	Perth
Kilmalcolm	Renfrew
Kilmallie	Inverness
Kilmany	Fife
Kilmarnock	Ayr
Kilmaronock	Dumbarton
Kilmartin	Argyll
Kilmaurs	Ayr
Kilmodan	Argyll
Kilmore & Kilbride	Argyll
Kilmonivaig	Inverness
Kilmorack	Inverness
Kilmory	Bute
Kilmuir (Skye)	Inverness
Kilmuir, Easter	Ross
Kilninian & Kilmore	Argyll
Kilninver & Kilmelfort	Argyll
Kilpatrick, New	Dumbarton
Kilpatrick, Old	Dumbarton
Kilrenny	Fife
Kilspindie	Perth
Kilsyth	Stirling
Kiltarlity	Inverness
Kiltearn	Ross
Kilwinning	Ayr
Kincardine	Perth
Kincardine	Ross
Kincardine O'Neil	Aberdeen
Kinclaven	Perth
Kinfauns	Perth
Kingarth	Bute
King Edward	Aberdeen
Kinghorn	Fife
Kinglassie	Fife
Kingoldrum	Forfar
Kingsbarns	Fife
Kingussie	Inverness
Kinloch	Perth
Kinloss	Elgin
Kinnaird	Perth
Kinneff & Caterline	Kincardine
Kinnell	Forfar,
Kinnellar	Aberdeen
Kinnethmont	Aberdeen

Parish.	County.
Kinnettles	Forfar
Kinnoul	Perth
Kinross	Kinross
Kintail	Ross
Kintore	Aberdeen
Kippen	Stirling
Kirkbean	Kirkcudbright
Kirkcaldy	Fife
Kirkcolm	Wigton
Kirkconnell	Dumfries
Kirkcudbright	Kirkcudbright
Kirkden	Forfar
Kirkgunzeon	Kirkcudbright
Kirkhill	Inverness
Kirkhope	Selkirk
Kirkinner	Wigton
Kirkintilloch	Dumbarton
Kirkliston	Linlithgow
Kirmabreck	Kirkcudbright
Kirkmahoe	Dumfries
Kirkmaiden	Wigton
Kirkmichael	Ayr
Kirkmichael	Banff
Kirkmichael	Perth
Kirkmichael	Dumfries
Kirknewton	Edinburgh
Kirkoswald	Ayr
Kirkowan	Wigton
Kirkpatrick Durham,	Kirkcudbright
Kirkpat. Fleming	Dumfries
Kirkpat. Irongray	Kirkcudbright
Kirkpatrick Juxta	Dumfries
Kirktown	Roxburgh
Kirkurd	Peebles
Kirkwall	Orkney
Kirriemuir	Forfar
Knapdale, North	Argyll
Knapdale, South	Argyll
Knockando	Elgin
Knockbain	Ross

L

Lady	Orkney
Ladykirk	Berwick
Laggan	Inverness
Lairg	Sutherland
Lanark	Lanark
Langholm	Dumfries
Langton	Berwick
Larbert	Stirling
Largo	Fife
Largs	Ayr
Lasswade	Edinburgh
Latheron	Caithness
Lauder	Berwick
Laurencekirk	Kincardine
Lecropt	Stirling
Legerwood	Berwick
Leith, North	Edinburgh
Leith, South	Edinburgh
Leochel Cushnie	Aberdeen
Lerwick	Shetland
Leslie	Aberdeen
Leslie	Fife
Lesmahagow	Lanark
Leswalt	Wigton
Lethendy	Perth
Lethnot	Forfar
Leuchars	Fife
Libberton	Lanark
Liberton	Edinburgh
Liff and Benvie	Forfar
Lilliesleaf	Roxburgh
Linlithgow	Linlithgow
Linton	Roxburgh
Linton, West	Peebles
Lintrathen	Forfar
Lismore & Appin	Argyll
Livingstone	Linlithgow
Lochalsh	Ross
Lochbroom	Ross
Lochcarron	Ross
Lochgoilhead	Argyll
Lochlee	Forfar
Lochmaben	Dumfries
Lochrutton	Kirkcudbright
Lochs	Ross
Lochwinnoch	Renfrew
Logie	Fife
Logie	Clackmannan
Logie-Buchan	Aberdeen
Logie & Coldstone	Aberdeen
Logie-Easter	Ross
Logiepert	Forfar
Logierait	Perth
Longforgan	Perth
Longformacus	Berwick
Longside	Aberdeen
Lonmay	Aberdeen
Loth	Sutherland
Loudoun	Ayr
Luce, New,	Wigton
Luce, Old	Wigton
Lumphanan	Aberdeen
Lunan	Forfar
Lundie and Fowlis Easter	Forfar
Luss	Dumbarton
Lyne and Meggat	Peebles

M

Machar, Old	Aberdeen
Machar, New	Aberdeen

Parish.	County.
Madderty	Perth
Mains	Forfar
Makerston	Roxburgh
Manor	Peebles
Markinch	Fife
Marnoch	Banff
Maryculter	Kincardine
Marykirk	Kincardine
Maryton	Forfar
Mauchline	Ayr
Maxton	Roxburgh
Maybole	Ayr
Mearns	Renfrew
Meigle	Perth
Meldrum	Aberdeen
Melrose	Roxburgh
Menmuir	Forfar
Mertoun	Berwick
Methlic	Aberdeen
Methven	Perth
Middlebie	Dumfries
Midmar	Aberdeen
Minnigaff	Kirkcudbright
Minto	Roxburgh
Mochrum	Wigton
Moffat	Dumfries
Monedie	Perth
Monifieth	Forfar
Monikie	Forfar
Monimail	Fife
Monivaird	Perth
Monkland, New	Lanark
Monkland, Old	Lanark
Monkton	Ayr
Monquhitter	Aberdeen
Montrose	Forfar
Monymusk	Aberdeen
Monzie	Perth
Moonzie	Fife
Morebattle	Roxburgh
Mordington	Berwick
Morham	Haddington
Mortlach	Banff
Morton	Dumfries
Morven	Argyll
Moulin	Perth
Mousewald	Dumfries
Moy & Dalarossie	Inverness
Muckhart	Perth
Muiravonside	Stirling
Muirkirk	Ayr
Murroes	Forfar
Muthil	Perth
N	
Nairn	Nairn
Neilston	Renfrew
Nenthorn	Berwick
Nesting	Shetland
Newabbey	Kirkcudbright
Newbattle	Edinburgh
Newburgh	Fife
Newburn	Fife
Newhills	Aberdeen
Newlands	Peebles
New-Spynie	Elgin
Newton	Edinburgh
Newton-on-Ayr	Ayr
Newtyle	Forfar
Nigg	Kincardine
Nigg	Ross
North Berwick	Haddington
North Bute	Bute
Northmavine	Shetland
O	
Oathlaw	Forfar
Ochiltree	Ayr
Oldhamstocks	Haddington
Olrick	Caithness
Ordiquhill	Banff
Ormiston	Haddington
Orphir	Orkney
Orwell	Kinross
Oxnam	Roxburgh
Oyne	Aberdeen
P	
Paisley	Renfrew
Panbride	Forfar
Parton	Kirkcudbright
Peebles	Peebles
Pencaitland	Haddington
Penninghame	Wigton
Penicuick	Edinburgh
Penpont	Dumfries
Perth	Perth
Peterculter	Aberdeen
Peterhead	Aberdeen
Petty	Inverness
Pitsligo	Aberdeen
Pittenain	Lanark
Pittenweem	Fife
Polmont	Stirling
Polwarth	Berwick
Port-Glasgow	Renfrew
Portmoak	Kinross
Port Monteath	Perth
Portpatrick	Wigton
Portree	Inverness
Premnay	Aberdeen
Prestonkirk	Haddington
Prestonpans	Haddington

Parish.	County.
Q	
Queensferry	Linlithgow
R	
Rafford	Elgin
Rathen	Aberdeen
Ratho	Edinburgh
Rathven	Banff
Rattray	Perth
Rayne	Aberdeen
Reay	Caithness
Redgorton	Perth
Renfrew	Renfrew
Rerrick	Kirkcudbright
Rescobie	Forfar
Resolis	Ross
Rhynd	Perth
Rhynie	Aberdeen
Riccarton	Ayr
Roberton	Roxburgh
Rogart	Sutherland
Ronaldshay, South	Orkney
Rosemarkie	Ross
Roseneath	Dumbarton
Rosskeen	Ross
Rothes	Elgin
Rothesay	Bute
Rothiemay	Banff
Rousay & Egilshay	Orkney
Row	Dumbarton
Roxburgh	Roxburgh
Rutherglen	Lanark
Ruthven	Forfar
Ruthwell	Dumfries
S	
St Andrews	Fife
St Andrews and Deerness	Orkney
St Andrews Lhanbride	Elgin
St Boswells	Roxburgh
St Cuthberts	Edinburgh
St Cyrus	Kincardine
St Fergus	Banff
St Leonards	Fife
St Madoes	Perth
St Martins	Perth
St Monance	Fife
St Mungo	Dumfries
St Ninians	Stirling
St Quivox	Ayr
St Vigeans	Forfar
Saddel & Skipness	Argyll
Saline	Fife
Salton	Haddington
Sandsting	Shetland
Sandwick	Orkney
Sanquhar	Dumfries
Scone	Perth
Scoonie	Fife
Selkirk	Selkirk
Shapinshay	Orkney
Shotts	Lanark
Skene	Aberdeen
Skirling	Peebles
Slains	Aberdeen
Slamannan	Stirling
Sleat	Inverness
Smailholm	Roxburgh
Small Isles	Inverness
Snizort	Inverness
Sorbie	Wigton
Sorn	Ayr
Southdean	Roxburgh
Southend	Argyll
Speymouth	Elgin
Spott	Haddington
Sprouston	Roxburgh
Stair	Ayr
Stennis,	Orkney
Stenton	Haddington
Stevenston	Ayr
Stewarton	Ayr
Stirling	Stirling
Stitchel	Roxburgh
Stobo	Peebles
Stonehouse	Lanark
Stoneykirk	Wigton
Stornoway	Ross
Stow	Edinburgh
Strachan	Kincardine
Strachur	Argyll
Stralachlan	Argyll
Straiton	Ayr
Stranraer	Wigton
Strath	Inverness
Strathblane	Stirling
Strathdon	Aberdeen
Strathmiglo	Fife
Strichen	Aberdeen
Strickathrow	Forfar
Stromness	Orkney
Stronsay	Orkney
Swinton	Berwick
Symington	Ayr
Symington	Lanark
T	
Tain	Ross
Tannadice	Forfar

Parish.	County.
Tarbat	Ross
Tarbolton	Ayr
Tarland	Aberdeen
Tarves	Aberdeen
Tealing	Forfar
Temple	Edinburgh
Terregles	Kirkcudbright
Thurso	Caithness
Tibbermore	Perth
Tillicoultry	Clackmannan
Tingwall	Shetland
Tinwald	Dumfries
Tongland	Kirkcudbright
Tongue	Sutherland
Torosay	Argyll
Torphichen	Linlithgow
Torryburn	Fife
Torthorwald	Dumfries
Tough	Aberdeen
Towie	Aberdeen
Tranent	Haddington
Traquair	Peebles
Trinity-Gask	Perth
Troqueer	Kirkcudbright
Tulliallan	Perth
Tullynessle	Aberdeen
Tundergarth	Dumfries
Turiff	Aberdeen
Tweedsmuir	Peebles
Twynholm	Kirkcudbright
Tynron	Dumfries
Tyree and Coll	Argyll
Tyrie	Aberdeen
U	
Udny	Aberdeen
Uig	Ross
Uist, North	Inverness
Uist, South	Inverness
Unst	Shetland
Uphall	Linlithgow
Urquhart	Inverness
Urquhart	Ross
Urquhart	Elgin
Urr	Kirkcudbright
Urray	Ross
W	
Walls and Flotta	Orkney
Walls & Sandness	Shetland
Walston	Lanark
Wamphray	Dumfries
Wandell	Lanark
Watten	Caithness
Weem	Perth
Wemyss	Fife
Westerkirk	Dumfries
Westray & Papa Westray	Orkney
Westruther	Berwick
Whitburn	Linlithgow
Whitekirk	Haddington
Whithorn	Wigton
Whitsome	Berwick
Whittingham	Haddington
Wick	Caithness
Wigton	Wigton
Wilton	Roxburgh
Wiston	Lanark
Y	
Yarrow	Selkirk
Yell	Shetland
Yester	Haddington
Yetholm	Roxburgh

APPENDI

ABSTRACT of RETURNS of APPLICATIONS made to Sheriffs, under Stat. 8 and 9 Vict had been refused relief by Parochial Boards, and of other Proceedin

COUNTIES.	Reference to Notes.	Number of Applications to the Sheriff from 1st July 1855 to 30th June 1856.	Number of Cases in which an order has been made upon the Inspector to afford interim relief.	Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	Number of Ca in which th Application the Sheriff h been refused the merits, or which Applic has declined neglected t proceed with proper time
		I.	II.	III.	IV.	V.
Aberdeen { Aberdeen Dist.,	A	16	6	1	...	15
Aberdeen { Peterhead Dist.,	B	5	4	4	4	4
Argyll { Inverary,	C	30	14	4	2	2
Argyll { Campbelton,		2	1	1	...	1
Argyll { Tobermory,		8	8	5	...	2
Argyll { Fort-William,		...	...	...	...	...
Ayr { Ayr,	D	53	22	12	...	15
Ayr { Kilmarnock,		1	...	...	...	1
Banff,	E	...	...	...	...	...
Berwick,		3	1	...	...	...
Bute,		...	...	...	...	...
Caithness,		10	3	1	1	4
Clackmannan,	F	1	1	...	...	...
Cromarty (included in Tain District of Ross-shire).						
Dumbarton,	G	15	10	8	...	8
Dumfries,		7	5	4	3	4
Edinburgh,	H	86	86	13	2	10
Elgin or Moray	I	8	5	...	...	...

A. Aberdeen (Aberdeen Dist.)

Cols. XI. and XII. No record kept.
Col. XIII. Not yet disposed of.

B. Aberdeen (Peterhead Dist.)

Col. XIII. Two of the cases were decided against the defenders. The third is still undisposed of.

C. Argyll (Inverary Dist.)

Col. IV. In one case, pauper put on the Roll by the Board after Answers were lodged, and further procedure thus rendered unnecessary.

D. Ayr (Ayr Dist.)

Col. V. Of which, refused on the merits, 1; cases not proceeded with by applicants (within one month from date of last order), 14. The Court Book shows 21 cases not proceeded with by Inspectors, after the initial order to state reasons of refusal (in 10 of which interim relief was ordered). It also contains a few cases where the delay to proceed has been mutual.
Col. VI. But 7 cases are presently in Court, either actually proceeding, or in which the lapse of one month without procedure had not occurred within the limits of this return.
Col. IX. Altered in certain findings, but adhered to in the result.
Col. XI. All under section 80.
Col. XII. On the party's confession. One of the 2 remaining cases dropped; the other was settled by the party agreeing to provide a fund for his wife's support.
Col. XIII. Both raised in the Small Debt Court; decree in each.
Col. XIV. Brought in the ordinary Court, and still pending.

B.)—No. 1.

3, sec. 73, by Poor Persons, alleging themselves to be proper objects of Parochial Relief, but who
the Sheriffs' Courts, from 1st July 1855 to 30th June 1856.

Number of Cases under consideration of the Sheriff, and not yet disposed of.	Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	Number of such Cases affirmed by Sheriff-Depute.	Number of Cases altered or reversed by Sheriff-Depute.	Number of Cases undisposed of by Sheriff-Depute.	Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
VI.	VII.	VIII.	IX.	X.	XI.	XII.	XIII.	XIV.
1	1	1	...	...	...	...	1	3
1	1	1	...	...	1	...	3	2
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1
3	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	2	1	1	...	3	1	2	1
...	...	...	...	...	3	2	...	1
...	...	...	...	...	...	...	...	1
...	...	...	...	...	1	1	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2
...	...	...	...	...	1	...	1	2
...	1	1	...	...	2	2	1	1
1	3	2	1	...	...	...	...	...
1	1	...	...	1	8	7	2	3
...	...	...	...	...	...	...	2	2

E. Banff.

Col. XIV. Not yet disposed of.

F. Clackmannan.

Col. III. The Inspector having admitted claim, no further proceedings necessary.
Col. XII. Complaint withdrawn.
Col. XIII. In which decree given.

G. Dumbarton.

Col. XIII. Decree in absence.

H. Edinburgh.

Cols. I. and II. Besides these, a great many other applications (from 10 to 12 a week) have been made to the Sheriffs, so evidently incompetent, that they are refused without a statement being put in writing. Col. II. contains the number of applications in which orders have been pronounced.
Col. XIII. In one of these actions decree passed in absence against the defender; the other is still in dependence.

I. Elgin.

Cols. I. and II. The Sheriff-substitute regrets that it has been omitted for the bygone year to note the number of applications; the parties come at such irregular hours, that it is omitted. He is of opinion that they were more numerous than for the former year; but there was no order made beyond interim relief. The numbers for the preceding year are inserted in the Abstract.
Col. XIII. In dependence.

COUNTIES.	Reference to Notes.	Number of Applications to the Sheriff from 1st July 1855 to 30th June 1856.	Number of Cases in which an order has been made upon the Inspector to afford interim relief.	Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	Number of Cases in which the Application to the Sheriff has been refused on the merits, or in which Applicant has declined or neglected to proceed within proper time.
		I.	II.	III.	IV.	V.
Fife {Cupar,	K	6	6	4	1	3
Fife {Dunfermline,	L	2	2	2	...	1
Forfar {Forfar,	M	6	2	7	2	2
Forfar {Dundee	N	3	3	2	...	1
Haddington,		1	1	...	...	...
Inverness {Inverness,		8	8	4	1	5
Inverness {Lochaber,		3	...	...	6	...
Inverness {Skye,		11	11	7	7	3
Inverness {Uist,	O	11	11	...	3	...
Kincardine,		6	5	2	2	1
Kinross,	P	...	...	...	...	...
Kirkcudbright,		4	4	3	1	2
Lanark {Glasgow,	Q	3	3	...	...	...
Lanark {Hamilton,	R	11	11	4	3	8
Lanark {Lanark,		1	1	...	...	...
Lanark {Airdrie,		...	...	...	...	...
Linlithgow,		11	11	10	6	5
Nairn,	S	...	...	...	...	...
Orkney and Shetland {Kirkwall,	T	2	2	1	...	2
Orkney and Shetland {Lerwick,	U	11	9	8	2	7
Peebles,		...	...	...	1	...

K. Fife (Cupar Dist.)

Col V. Arranged by parties.
Col. XII. One prosecution raised before 1st July.

L. Fife (Dunfermline Dist.)

Col. I. In addition to the applications for relief, Col. I., entered above, a variety of such applications have been disposed of by the Sheriff-substitute verbally without issuing an order, in which the applicant has either no case on his own showing, or the complaint fell under the cognizance of the Board of Supervision, and of which the applicant was informed by the Sheriff-substitute, or, after communing with the Inspectors, relief was granted without legal proceedings being instituted.

M. Forfar (Forfar Dist.)

Col. I. Verbal applications not included.

N. Forfar (Dundee Dist.)

Cols. I. and II. One of these was against the Inspector of Newtyle; and any subsequent procedure will take place at Forfar.
Col. V. Application dismissed, in respect that petitioner declined to proceed.
Col. VIII. Appeal entered before expiry of year ending 30th June 1855.
Col. XIII. This was a petition, at the instance of the Inspector of Dundee, for a warrant to sell effects of a deceased pauper, the prayer of which petition was granted.

O. Inverness (Uist Dist.)

Col. IV. It is believed the other applicants were placed on the Roll of Paupers, as they took no further steps to be admitted.

P. Kinross.

Col. I. There were a few verbal applications; but, on further inquiry, they proved to be complaints of inadequate relief, the applicants being already on the Poor Roll.

Number of Cases under consideration of the Sheriff, and not yet disposed of.	Number of Cases in which Appeals against Interlocutor of Sheriff-Substitute have been made to Sheriff-Depute.	Number of such Cases affirmed by Sheriff-Depute.	Number of Cases altered or reversed by Sheriff-Depute.	Number of Cases undisposed of by Sheriff-Depute.	Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
VI.	VII.	VIII.	IX.	X.	XI.	XII.	XIII.	XIV.
2	1	1	...	...	1	2	1	2
1	...	...	...	...	2	2	1	...
3	2	...	...	2	16	6	...	1
1	...	1	...	...	2	2	1	...
...	...	...	...	...	5	5	...	3
2	...	...	...	...	...	...	...	1
1	2	...	...	...	...	...	...	...
1	3	...	...	3	1	1	...	2
...	...	...	...	...	...	...	...	...
1	...	...	...	...	1	1	...	1
...	...	...	...	...	...	...	...	...
1	1	1	...	...	3	3	...	2
...	...	...	...	...	22	18	...	2
...	...	...	...	...	6	...	2	3
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	1	...	1
...	...	...	...	...	...	...	...	...
...	...	...	...	..	1	1	...	1
...	...	...	...	...	1	1	...	...
...	...	...	...	...	1	...	...	...

Q. Lanark (Glasgow Dist.)

Cols. I. and II. In reference to Cols. I and II., it is proper to explain that the course pursued in Glasgow, and which has been found to prevent much trouble and delay, is, that when the paupers apply to the Sheriff, which they often do, by twos and threes, and more, in a day, he requests them, in the first instance, to go to the Inspector, and, if relief is refused, to get a note embodying the reason of refusal. This is always got, although once or twice the Sheriff has had to reprimand Inspectors for being tardy in giving it. If, on the statement being compared with that of the applicant, there seem no occasion for an order for relief, the applicant is at once told so, and the matter dismissed. If there appears some doubt, the Inspector is required, by memorandum on his own note, to reconsider the case; and the applicant told, that if relief is not given, or the matter arranged otherwise, the Sheriff, on that being reported, will take up the case in form. The result has been, that, with the exceptions in Col. II., there has been no occasion during the past twelve months to commence legal proceedings. The number stated in Col. I. of the Abstract is, therefore, only the number of applications in which formal proceedings took place.

R. Lanark (Hamilton Dist.)

Col. V. 2 refused; 6 neglected.
Col. XIII. Decree pronounced.

S. Nairn.

Col. I. A few poor persons called on the Sheriff-substitute with complaints so utterly incompetent or groundless, or in other instances so promptly arranged by the Inspectors, that no judicial proceeding was necessary.

T. Orkney and Shetland (Kirkwall Dist.)

Col V. In one of the cases, the Inspector, after receiving the order for interim relief, admitted the claimant to the Roll; and in the other, the principal heritor having agreed to give his house and crop to the applicant rent free, the application was dropped and the applicant has since died.

U. Orkney and Shetland (Lerwick Dist.)

Col. V. It is understood that these applications have been acquiesced in or departed from.

COUNTIES.	Reference to Notes.	Number of Applications to the Sheriff from 1st July 1855 to 30th June 1856.	Number of Cases in which an order has been made upon the Inspector to afford interim relief.	Number of Cases in which, after an order made by the Sheriff for interim relief, Answers have been lodged by Inspectors.	Number of Cases in which an order made by the Sheriff to admit the Applicant to the roll of Paupers.	Number of Cases in which the Application to the Sheriff has been refused on the merits, or in which Applicant has declined or neglected to proceed within proper time.
		I.	II.	III.	IV.	V.
Perth {Perth,	V	55	5	1	1	...
Perth {Dunblane,		2	1	...	...	...
Renfrew {Greenock,		...	...	...	...	...
Renfrew {Paisley,	W	19	19	3	1	1
Ross {Tain,		1	1	1	1	...
Ross {Dingwall,	X	21	12	14	6	3
Ross {Lewis,		14	7	3	1	3
Roxburgh,	Y	6	2	2	1	3
Selkirk,	Z	3	3	3	2	1
Stirling {Stirling,		12	11	7	...	5
Stirling {Falkirk,		1	1	...	...	...
Sutherland,		6	5	4	2	1
Wigton,		4	4	3	...	1
Total,		489	327	148	62	124

V. Perth (Perth Dist.)

Col. I. Five of these were applications from distant country parishes. Besides the five now mentioned, there were at least 50 verbal applications for the parishes of Perth and neighbourhood, which were disposed of by interviews with the Inspectors.

Col. XI. In addition to these, there were several cases where the person was apprehended and examined, and then committed for further examination, which resulted in a settlement of the claim, a practice attended with the best results. The parish is thus often reimbursed of advances, and security found for the future. When the man is committed to prison, there exists a notion that he thereby has satisfied the law, and is no further liable in aliment.

Col. XIII. Decerned for against 3 sons.

W. Renfrew (Paisley Dist.)

Col. I. No record kept.

rumber of Cases under nsidera-n of the Sheriff, nd not et dis-osed of.	Number of Cases in which Appeals against Interlocutor of Sheriff–Substitute have been made to Sheriff-Depute.	Number of such Cases affirmed by Sheriff-Depute.	Number of Cases altered or reversed by Sheriff-Depute.	Number of Cases undisposed of by Sheriff-Depute.	Number of Prosecutions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Convictions under sections 79 and 80 of Stat. 8 and 9 Vict. c. 83.	Number of Actions brought by Inspectors of the Poor for recovery of Aliment paid to Paupers, against parties bound in law to support such Paupers, and how disposed of.	Number of Actions of Relief brought by Inspectors of the Poor against Inspectors of other Parishes, of payments to Paupers, or relating to disputed settlements of Paupers.
VI.	VII.	VIII.	IX.	X.	XI.	XII.	XIII.	XIV.
...	1	1	...	...	4	4	1	4
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
1	2	1	...	1	4	4	...	...
...	...	...	...	...	...	...	...	...
12	2	2	...	...	...	...	1	...
...	...	...	...	...	1	1	...	...
2	...	...	...	...	1	1	1	...
...	...	...	...	...	...	...	1	1
2	2	1	...	1	4	3	2	2
1	...	...	...	1	3	1	...	...
...	1	...	1	...	...	...	...	...
1	...	...	...	...	...	...	...	...
39	26	14	3	9	99	70	23	45

Col. XI. Warrants were granted against many other parties accused of desertion, etc., but only these 4 were brought up for trial.
Cols. XIII. and XIV. No record kept, as all such cases have been brought in the Small Debt Court.

X. Ross (Dingwall Dist.)

Col. VI. These cases are not before the Sheriff. In some of them, the Inspectors have admitted the applicants to the Roll of Paupers; and neither those nor any of the others are insisted in.
Col. XIII. Still in dependence.

Y. Roxburgh.

Col. XIII. Defender assoilzied.

Z. Selkirk.

Col. XIII. Decree against Inspector.

APPENDIX (B.)—No. 2.

Record of Applications complaining of Inadequate Relief, from 1st July 1855 to 30th June 1856.

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1855.			1855.		1855.
312	July 2	Francis Bain	St Cuthberts	July 5	Refused—(poorhouse)	July 6
313	July 2	Agnes Bishop	Kippin	July 5	Remitted for reconsideration	
				July 19	Ground of complaint removed	July 20
314	July 4	James Moffat	Lochmaben	July 5	Refused—(poorhouse)	July 6
315	July 5	Catherine M'Kinnon	Inverness	July 5	Refused—(poorhouse)	July 6
316	July 5	Donald M'Kinnon	Barra	July 5	Refused	July 6
317	July 5	William Boyne,	Canongate	July 5	Refused—(poorhouse)	July 6
318	July 5	Mrs Margaret M'Donald	Irvine	July 5	Refused	July 6
319	July 5	Archibald Panton	Prestonkirk	July 5	Refused	July 6
320	July 6	Agnes Henry	St Quivox	July 12	Refused	July 13
321	July 7	Mary Reilly	Edinburgh	July 12	Refused—(poorhouse)	July 13
322	July 7	Janet Armstrong	Kirkpat.-Durham	July 12	Refused	July 13
323	July 7	Helen Sutherland	Latheron	July 12	Medical certificate	
				Aug. 1	Remitted for reconsideration	
				Aug. 23	Ground of complaint removed	Aug. 24
324	July 7	John Buchanan	Strath	July 12	Medical certificate	
				Aug. 1	Refused	Aug. 2
325	July 7	Widow Colin Black	Lismore & Appin	July 12	Remitted for reconsideration	
				July 26	Ground of complaint removed	July 27
326	July 9	Ann M'Phee	Lismore & Appin	July 12	Medical certificate	
				Aug. 16	Refused	Aug. 17
327	July 9	Matthew Dyer	Cambusnethan	July 12	Medical certificate	
				July 19	Remitted for reconsideration	
				Aug. 9	Refused	Aug. 10
328	July 10	Mary Malcom Pryde	Culross	July 12	Refused	July 13

329	July 11	Bridget Smith - - -	Hamilton -	July 12	Ascertain amount of allowance	
				July 19	Ground of complaint removed -	July 20
330	July 11	Rosa Muller - - -	Carnock - -	July 12	Refused - - - -	July 13
331	July 11	Stephen Lea - - -	Dumfries -	July 12	Refused—(poorhouse) - -	July 13
332	July 13	Sarah Belford - - -	Laurencekirk -	July 19	Refused - - - -	July 20
333	July 13	Robert Bigg for William M'Laren	Sandwick -	July 19	Refused - - - -	July 20
334	July 14	Widow Livingston - -	Balfron - -	July 19	Refused - - - -	July 20
335	July 16	Widow William Crawford -	Blantyre -	July 19	Medical certificate	
				Aug. 1	Remitted for observations	
				Aug. 9	Ground of complaint removed -	Aug. 10
336	July 16	Thomas M'Cormack - -	Gorbals - -	July 19	Continued	
				Aug. 1	Ground of complaint removed -	Aug. 2
337	July 16	Mary M'Cafferty or M'Dowall -	Girvan - -	July 19	Remitted for reconsideration	
				Aug. 9	Ground of complaint removed -	Aug. 10
338	July 19	Ann Haggie - - -	Edinburgh -	July 19	Refused—(poorhouse) - -	July 20
339	July 20	Duncan M'Kinnon - -	Kilfinichen -	July 26	Refused - - - -	July 27
340	July 20	Mary Walker or Dalziel - -	Cambusnethan	July 26	Refused—not in receipt of relief -	July 27
341	July 20	Dugald M'Callum - -	Craignish -	July 26	Medical certificate	
				Aug. 16	Remitted for reconsideration	
				Aug. 30	Remitted again—increase not sufficient	
				Sept. 20	Remitted again, with intimation that if allowance not made adequate, a minute will be issued	
				Oct. 11	Ground of complaint removed -	Oct. 12
342	July 20	Ann Paterson - - -	Blairgowrie -	July 26	Refused - - - -	July 27
343	July 20	Harriet Grieve - - -	Inveresk -	July 26	Refused - - - -	July 27
344	July 20	Rebecca Steel or Kirkwood -	Neilston -	July 26	Refused - - - -	July 27
345	July 20	Luke Flynn - - -	Inveresk -	July 26	Medical certificate	
				Aug. 9	Refused - - - -	Aug. 10
346	July 24	Hugh Sydeserf - - -	Barony - -	Aug. 26	Refused—(poorhouse) - -	July 27
347	July 24	Widow Jane Morgan - -	Cardross -	July 26	Refused - - - -	July 27
348	July 24	Helen Munn or M'Nealage -	Bathgate -	July 26	Remitted for reconsideration	
				Aug. 1	Evidence of applicant's earnings	
				Aug. 9	Refused - - - -	Aug. 10
349	July 26	John Fraser - - -	Kirkhill - -	July 26	Remitted for reconsideration	
				Sept. 27	Continued	
				Oct. 10	Refused - - - -	Oct. 11

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	1855.			1855.		1855.
350	July 27	William Stewart or M'Coart -	Perth - -	Aug. 1	Remitted for reconsideration	
				Aug. 9	Ground of complaint removed -	Aug. 10
351	July 28	Catherine Georgeson - -	Latheron -	Aug. 1	Remitted for reconsideration	
				Aug. 23	Remitted again—increase not sufficient	
				Sept. 13	Ground of complaint removed -	Sept. 14
352	July 28	Widow Margaret Ferguson -	Hawick - -	Aug. 1	Remitted for observations	
				Aug. 9	Remitted for reconsideration	
				Aug. 23	If allowance not made adequate, minute will be issued	
				Sept. 6	Ground of complaint removed -	Sept. 7
353	July 30	Widow Mary Kerr - -	Dunnichen -	Aug. 1	Ascertain amount of allowance	
				Aug. 9	Remitted to fix allowance	
				Aug. 16	Allowance must be made adequate	
				Aug. 30	Ground of complaint removed -	Aug. 31
354	July 30	Matthew Melville - -	Whitburn -	Aug. 1	Refused - - - -	Aug. 2
355	July 30	Margaret Milne - - -	Premnay -	Aug. 1	Continued	
				Aug. 9	Refused—not in receipt of parochial relief	Aug. 10
356	July 30	Widow Helen Dunsmore -	Clackmannan -	Aug. 1	Refused - - - -	Aug. 2
357	July 30	Clementina Loch or Porteous -	Newton (Dalkeith)	Aug. 1	Medical certificate	
				Aug. 16	Refused—(poorhouse) - -	Aug. 17
358	July 31	John Scott - - -	Denny - -	Aug. 1	Remitted for observations and med. cert.	
				Aug. 9	Ground of complaint removed -	Aug. 10
359	July 31	Widow Mary Kinghorn or Welsh	Kirkintilloch -	Aug. 1	Remitted for observations	
				Aug. 16	Refused—not in receipt of parochial relief	Aug. 17
360	Aug. 1	John Macrae - - -	Fodderty -	Aug. 1	Refused - - - -	Aug. 2
361	Aug. 2	Widow Janet Rutherford or Wood	Tranent - -	Aug. 10	Refused - - - -	Aug. 10
362	Aug. 4	Marion Macleod - - -	Uig - -	Aug. 10	Remitted for reconsideration	
				Aug. 30	Continued	
				Nov. 15	Ground of complaint removed -	Nov. 16
363	Aug. 4	Helen Bothwell or Duncan -	Fordoun -	Aug. 10	Refused - - - -	Aug. 10

364	Aug. 4	George Maxwell	Dunipace	Aug. 10	Remitted for observations and med. cert.	
				Aug. 16	Ground of complaint removed	Aug. 17
365	Aug. 6	Janet Gowans or Mackie	Nairn	Aug. 10	Medical certificate	
				Aug. 23	Refused—(informal)	Aug. 24
366	Aug. 6	William M'Ivor	Govan	Aug. 10	Refused—not in receipt of parochial relief	Aug. 10
367	Aug. 6	Margaret Torrance	St Cuthberts	Aug. 10	Refused—(poorhouse)	Aug. 10
368	Aug. 6	Janet Williamson	Dunfermline	Aug. 10	Refused—(poorhouse)	Aug. 10
369	Aug. 6	Widow Mary Macintyre	Ardnamurchan	Aug. 10	Remitted for observations and med. cert.	
				Sept. 6	Refused	Sept. 7
370	Aug. 6	Widow Isabella Stevenson or Kirkwood or Butler	Canongate	Aug. 10	Remitted for observations	
				Aug. 16	Ground of complaint removed	Aug. 17
371	Aug. 9	Margaret Mackenzie or Cross	Inverness	Aug. 10	Refused—(poorhouse)	Aug. 10
372	Aug. 9	Margaret Cherry or Michan	Maybole	Aug. 10	Continued	
				Aug. 23	Refused	Aug. 24
373	Aug. 10	Catherine Donelly	Leswalt	Aug. 16	Remitted for observations	
				Aug. 30	Ground of complaint removed	Aug. 31
374	Aug. 10	Barbara Mackenzie or Forbes	Inverness	Aug. 16	Remitted for reconsideration	
				Oct. 4	Ascertain whether applicant's children have gone away with their mother	
				Oct. 18	Ground of complaint removed	Oct. 19
375	Aug. 11	Robert Mackenzie	Tranent	Aug. 16	Refused	Aug. 17
376	Aug. 13	Mary Anderson or Angus	Port-Glasgow	Aug. 16	Ground of complaint removed	Aug. 17
377	Aug. 13	Ann Brisbane	Kinnoull	Aug. 16	Refused	Aug. 17
378	Aug. 6	Jane Hutchinson or M'Donald	Urray	Aug. 16	Continued	
				Aug. 23	Continued	
				Aug. 30	Ground of complaint removed	Aug. 31
379	Aug. 14	Sarah Johnston or Veitch	Dalry	Aug. 16	Remitted for observations	
				Aug. 23	Refused	Aug. 24
380	Aug. 15	John Sawers	Rutherglen	Aug. 16	Medical certificate	
				Aug. 23	Continued	
				Aug. 30	Ground of complaint removed	Aug. 31
381	Aug. 15	John M'Dougall	Glassford	Aug. 16	Remitted for observations	
				Aug. 30	Ground of complaint removed	Aug. 31
382	Aug. 16	Hugh M'Vanty	Blantyre	Aug. 16	Refused—(poorhouse)	Aug. 17
383	Aug. 18	David Brown	St Vigeans	Aug. 23	Refused	Aug. 24

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1855.			1855.		1855.
384	Aug. 18	Margaret Gibson - -	Middlebie -	Aug. 23	Remitted for reconsideration	
				Aug. 30	Remitted again—allowance must be made adequate	
				Sept. 6	Remitted again—increase not sufficient	
				Sept. 13	Ground of complaint removed -	Sept. 14
385	Aug. 18	Peter Hogarth - - -	Channelkirk -	Aug. 23	Refused - - - -	Aug. 24
386	Aug. 18	Ann Moor or Stewart - -	Moullin -	Aug. 23	Remitted for reconsideration	
				Sept. 6	Ground of complaint removed -	Sept. 7
387	Aug. 20	Widow Margt. Macfarlane or Kennedy	Lismore & Appin	Aug. 23	Remitted for observations	
				Sept. 20	Ground of complaint removed -	Sept. 21
388	Aug. 20	Peter Stewart - - -	Fortingall -	Aug. 23	Refused - - - -	Aug. 24
389	Aug. 22	William Coldstream - -	Glasgow -	Aug. 23	Refused—(poorhouse) - -	Aug. 24
390	Aug. 21	Joseph Marshall - - -	Dollar - -	Aug. 23	Continued	
				Oct. 4	Ground of complaint removed, in respect that applicant may enter poorhouse	Oct. 5
391	Aug. 21	David Wilson - - -	Lochmaben -	Aug. 23	Refused—(poorhouse) - -	Aug. 24
392	Aug. 21	John Baillie - - -	Carrington -	Aug. 23	Refused - - - -	Aug. 24
393	Aug. 23	Amelia Fraser - - -	Urquhart (Abertarff) - -	Aug. 23	Medical certificate	
				Sept. 13	Refused - - - -	Sept. 14
394	Aug. 23	Isabella Taylor - - -	St Cuthberts -	Aug. 23	Refused—(poorhouse) - -	Aug. 24
395	Aug. 23	Mary M'Kechnie or Robertson -	Kilmore & Kilbride	Aug. 23	Refused - - - -	Aug. 24
396	Aug. 24	Jean Haig or M'Rae - -	Fodderty -	Aug. 30	Refused—(poorhouse) - -	Aug. 31
397	Aug. 24	Widow John Collins - -	Dumbarton -	Aug. 30	Refused - - - -	Aug. 31
398	Aug. 24	Catherine Winder - -	Edinburgh -	Aug. 30	Refused—(poorhouse) - -	Aug. 31
399	Aug. 25	Ross Lamb - - -	Lesmahagow -	Aug. 30	Refused - - - -	Aug. 31
400	Aug. 27	Mary Macdonald - -	South Leith -	Aug. 30	Refused—(poorhouse) - -	Aug. 31
401	Aug. 27	Mrs Rosanna M'Leod Higgins -	Bothwell -	Aug. 30	Continued	
				Oct. 4	Reconsideration	
				Nov. 22	Refused—(poorhouse) - -	Nov. 23

402	Aug. 28	Laurence Collins - -	Houston -	Aug. 30	Refused - - - -	Aug. 31
403	Aug. 28	Mrs Thomson or Hamilton -	Lesmahagow -	Aug. 30	Refused - - - -	Aug. 31
404	Aug. 30	Ann Byefield - - -	St Cuthberts -	Aug. 30	Refused—(poorhouse) - -	Aug. 31
405	Aug. 30	Ann Macdonald - - -	Kilmore & Kilbride	Aug. 30	Refused - - - -	Aug. 31
406	Aug. 30	Elizabeth Main or Macdonald -	Glasgow - -	Sept. 6	Continued for observations of Inspector of Edinburgh	
				Sept. 13	Refused—(poorhouse) - -	Sept. 14
407	Sept. 3	James M'Lean - - -	Inverness -	Sept. 6	Refused - - - -	Sept. 7
408	Sept. 3	Martha Dobbie Lamb - -	St Cuthberts -	Sept. 6	Refused—(poorhouse) - -	Sept. 7
409	Sept. 3	Angus M'Pherson - -	Little Dunkeld	Sept. 6	Continued for evidence of earnings	
				Sept. 13	Ground of complaint removed -	Sept. 14
410	Sept. 3	Widow Helen Chalmers - -	Huntly - -	Sept. 6	Refused - - - -	Sept. 7
411	Sept. 4	David Craig - - -	Blantyre -	Sept. 6	Refused—(poorhouse) - -	Sept. 7
412	Sept. 5	Margaret Porter - - -	Largs - -	Sept. 6	Refused - - - -	Sept. 7
413	Sept. 5	Widow M'Leod or Murray -	Dalmellington	Sept. 6	Refused - - - -	Sept. 7
414	Sept. 6	Donald Chisholm - -	Duirnish -	Sept. 6	Continued for observations and med. cert.	
				Sept. 27	Refused - - - -	Sept. 28
415	Sept. 3	Alexander Duthie - -	Rathen - -	Sept. 13	Continued for observations	
				Oct. 4	Refused, on the understanding that the par. board will provide such cordials, warm clothing, or other comforts, as the medical officer may consider necessary -	Oct. 5
416	Sept. 7	Elizabeth J. Gordon - -	Tinwald -	Sept. 13	Refused—(incompetent) - -	Sept. 14
417	Sept. 8	Margaret Anderson - -	Roberton -	Sept. 13	Medical certificate	
				Sept. 27	Refused - - - -	Sept. 28
418	Sept. 8	Duncan M'Vean - - -	Glenorchy -	Sept. 13	Reconsideration	
				Sept. 27	Ground of complaint removed -	Sept. 28
419	Sept. 10	Jean Mitchell or Sharp - -	Clackmannan -	Sept. 13	Refused—education to be provided for children - - - -	Sept. 14
420	Sept. 10	Widow Isabella Douglas or M'Innes	Kilninian -	Sept. 13	Refused - - - -	Sept. 14
421	Sept. 11	Elizabeth Mackenzie Macdonald	St Cuthberts -	Sept. 13	Refused—(poorhouse) - -	Sept. 14
422	Sept. 11	Rose M'Intyre - - -	Edinburgh -	Sept. 13	Medical certificate	
				Sept. 20	Reconsideration	
				Sept. 27	Ground of complaint removed—(poorhouse)	Sept. 28
423	Sept. 12	Johannah Stark - - -	St Cuthberts -	Sept. 13	Refused - - - -	Sept. 14
424	Sept. 12	Susan M'Ready - - -	Old Machar -	Sept. 13	Refused—(poorhouse) - -	Sept. 14

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1855.			1855.		1855.
425	Sept. 13	Andrew Houston - -	Inch (Stranraer)	Sept. 20	Refused—(poorhouse) - -	Sept. 21
426	Sept. 7	Barbara Edgar or Houston -	Inch - -	Sept. 20	Refused—(incompetent) - -	Sept. 21
427	Sept. 14	Widow Cree - - -	Perth - -	Sept. 20	Medical certificate	
				Oct. 4	Ground of complaint removed -	Oct. 5
428	Sept. 14	William Benzies - -	Grange - -	Sept. 20	Refused—can be provided for in own parish	Sept. 21
429	Sept. 18	James Henderson - -	Reay - -	Sept. 20	Medical certificate and evidence of earnings	
				Oct. 11	Reconsideration	
				Oct. 24	Ground of complaint removed -	Oct. 25
430	Sept. 18	Widow Anderson - -	New Monkland	Sept. 20	Refused—(poorhouse) - -	Sept. 21
431	Sept. 19	Robert Deans - - -	Campbelton -	Sept. 20	Refused—(poorhouse) - -	Sept. 21
432	Sept. 20	Widow Fisher - - -	Logierait -	Sept. 20	Medical certificate	
				Oct. 4	Medical certificate	
				Oct. 24	Refused - - - -	Oct. 25
433	Sept. 24	Ann Hampton or M'Leod -	Barony - -	Sept. 27	Refused—(poorhouse) - -	Sept. 28
434	Sept. 24	William Merry - - -	Old Cumnock -	Sept. 27	Medical certificate	
				Oct. 4	Continued for medical certificate	
				Oct. 11	Refused - - - -	Oct. 12
435	Sept. 24	Margaret Sim - - -	Nairn - -	Sept. 27	Refused - - - -	Sept. 28
436	Sept. 24	James M'Lugash - - -	Ardchattan -	Sept. 27	Medical certificate	
				Oct. 11	Ground of complaint removed -	Oct. 12
437	Sept. 26	Francis Hebron - - -	Carluke - -	Sept. 27	Refused—(poorhouse) - -	Sept. 28
438	Sept. 26	Elizabeth Wells - - -	Canongate -	Sept. 27	Continued for information as to husband	
				Oct. 4	Remitted for reconsideration	
				Oct. 18	Ground of complaint removed -	Oct. 19
439	Sept. 29	Miles Keith - - -	Lismore & Appin	Oct. 4	Remitted for reconsideration	
				Oct. 24	Remitted again—increase not sufficient	
				Nov. 15	Medical certificate as to health and ability of daughter	
				Nov. 29	Ground of complaint removed -	Nov. 30

440	Oct.	1	Janet Shaw - - -	Newton-on-Ayr	Oct. 4	Remitted for reconsideration		
					Oct. 18	Ground of complaint removed -	Oct.	19
441	Oct.	1	Hugh Black - - -	Lismore & Appin	Oct. 4	Remitted for reconsideration		
					Oct. 24	Ground of complaint removed -	Oct.	25
442	Oct.	3	Mary Anderson - - -	Edinburgh -	Oct. 4	Ascertain what has become of applicant's husband		
					Oct. 11	Refused, in respect that applicant can enter the poorhouse - - -	Oct.	12
443	Oct.	4	Robert Dewar - - -	Dull - -	Oct. 4	Refused - - - -	Oct.	5
444	Oct.	5	Hanna Jamieson - - -	Kelso - -	Oct. 11	Ascertain what steps par. board propose to take for the protection of applicant's daughter of 15 months if applicant goes to the poorhouse		
					Oct. 18	Ground of complaint removed -	Oct.	19
445	Oct.	5	Alexander M'Donald, for Janet Macandrew - - -	Kenmore -	Oct. 11	Ascertain present allowance by the week		
					Nov. 1	Refused - - - -	Nov.	2
446	Oct.	5	Janet Wood - - -	Cambusnethan	Oct. 11	Remitted for observations of par. board, especially with reference to the age of the younger child		
					Oct. 18	Remitted for reconsideration		
					Nov. 1	Ground of complaint removed -	Nov.	2
447	Oct.	5	Ann Gow or Sutherland - -	South Ronaldshay	Oct. 11	Remitted for observations of par. board, especially with reference to applicant's allegation that she receives only L.2 a year		
					Nov. 8	Ground of complaint removed -	Nov.	9
448	Oct.	6	Isabella Adam - - -	Stornoway -	Oct. 11	Medical certificate		
					Nov. 1	Remitted for reconsideration		
					Nov. 22	Refused - - - -	Nov.	23
449	Oct.	6	William Adams - - -	Portpatrick -	Oct. 11	Ascertain whether offer of admission to poorhouse includes applicant's wife and children		
					Nov. 1	Continued		
					Nov. 22	Continued		
					Nov. 29	Remitted for reconsideration		
					Dec. 13	Ground of complaint removed -	Dec.	14

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	1855.			1855.		1855.
450	Oct. 6	Lucy Sutherland	Clyne	Oct. 11	Medical certificate	
				Nov. 1	Refused	Nov. 2
451	Oct. 6	Margaret Dingwall	Prestonkirk	Oct. 11	Medical certificate	
				Nov. 1	Refused	Nov. 2
452	Oct. 8	Susan M'Ausland	Blantyre	Oct. 11	Refused	Oct. 12
453	Oct. 8	Peter Wagan or Wogan	Edinburgh	Oct. 11	Refused, in respect that applicant and wife can enter poorhouse	Oct. 12
454	Oct. 9	Flora M'Pherson	Morven	Oct. 11	Medical certificate	Oct. 12
				Oct. 18	Ground of complaint removed	Oct. 19
455	Oct. 9	Janet Hogg	Smailholm	Oct. 11	Refused, in respect that applicant can enter poorhouse	Oct. 12
456	Oct. 10	Widow Catherine Dinnon	Newton-on-Ayr	Oct. 11	Remitted for observations of parochial board, with applicant's additional statement	
				Oct. 24	Require evidence of earnings of applicant and children	
457	Oct. 11	Jane Campbell	Canongate	Nov. 1	Refused	Nov. 2
				Oct. 11	Refused, in respect that applicant and child can enter poorhouse	
458	Oct. 13	John Mackie	Stranraer	Oct. 18	Refused—(poorhouse)	Oct. 19
459	Oct. 15	Hannah Gillies	Cranston	Oct. 18	Continued for observations of inspector of Inveresk	
				Oct. 24	Call for intermediate return, as required in cases of lunatics	
460	Oct. 15	Mrs Lamond	New Kilpatrick	Oct. 18	Refused—(poorhouse)	Oct. 19
461	Oct. 15	Christian Lunan	Tyrie	Oct. 18	Refused	Oct. 19
462	Oct. 16	Margaret Orr or Sloan	Dalrymple	Oct. 18	Medical certificate	
				Nov. 1	Remitted for reconsideration	
				Nov. 22	Ground of complaint removed	Nov. 23

463	Oct. 19	Eliza Jones	Perth	Oct. 24	Continued	
				Nov. 1	Remitted for reconsideration	
				Nov. 8	Ground of complaint removed	Nov. 9
464	Oct. 20	Jean Smith Webb	Peebles	Oct. 24	Continued for observations of inspector of St Cuthberts	
				Dec. 13	Ground of complaint removed	Dec. 14
465	Oct. 20	William M'Donald	Ruthwell	Oct. 24	Refused	Oct. 25
466	Oct. 20	Isabella M'Faters	Mauchline	Oct. 24	Medical certificate	
				Nov. 1	Refused	Nov. 2
467	Oct. 20	Widow Mary Weir	Lochgoilhead	Oct. 24	Refused	Oct. 25
468	Oct. 22	Catherine Chaplin or Mackenzie	Old Machar	Oct. 24	Refused—(poorhouse)	Oct. 25
469	Oct. 22	Ann Mackenzie or Spriggs	Stornoway	Oct. 24	Remitted for reconsideration	
				Nov. 22	Remitted again—increase not sufficient	
				Dec. 20	Ground of complaint removed	Dec. 21
470	Oct. 22	Janet Hodge	Glasgow	Oct. 24	Refused—(poorhouse)	
471	Oct. 23	Agnes Ure	Stirling	Oct. 24	Remitted for reconsideration	
				Nov. 1	Ground of complaint removed	Nov. 2
472	Oct. 30	Godfrey Mactaggart	Kilcalmonell	Nov. 1	Remitted for observations	
				Dec. 12	Refused	Dec. 14
473	Oct. 30	William Paterson	Kincardine O'Neil	Nov. 1	Continued	
				Nov. 8	Remitted for reconsideration	
				Nov. 29	Ground of complaint removed	Nov. 30
474	Oct. 30	Sarah Murdoch or Morgan	Edinburgh	Nov. 1	Refused—(poorhouse)	Nov. 2
475	Nov. 1	Roderick M'Leod	Strath	Nov. 1	Remitted for reconsideration	
				Nov. 22	Withdrawn	
476	Nov. 1	Alexander Polson	Glasgow	Nov. 1	Medical certificate	
				Nov. 8	Refused—(poorhouse)	Nov. 9
477	Nov. 1	Sarah Bighan or Dove	St Cuthberts	Nov. 1	Refused—(poorhouse)	Nov. 2
478	Nov. 2	Margaret M'Murray	Old Kilpatrick	Nov. 8	Refused	Nov. 9
479	Nov. 2	James Wilson	Nairn	Nov. 8	Refused	Nov. 9
480	Nov. 2	Mary Connell or M'Kinnon	Kilchrenan	Nov. 8	Refused	Nov. 9
481	Nov. 3	Andrew Baird	Glassford	Nov. 8	Remitted for observations	
				Nov. 22	Remitted for reconsideration	
				Dec. 13	Ground of complaint removed	Dec. 14
482	Nov. 5	William Merry	Old Cumnock	Nov. 8	Continued	
				Nov. 15	Refused	Nov. 16

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	1855.			1855.		1855.
483	Nov. 5	Angus Brown	Islay Combination	Nov. 8	Medical certificate	
				Nov. 22	Remitted for reconsideration	
				Dec. 20	Remitted again—increase not sufficient	
				1856.		1856.
				Jan. 31	Ground of complaint removed	Feb. 1
				1855.		1855.
484	Nov. 5	Ann M'Lean or M'Kinnon	Kilninian & Kilmore	Nov. 8	Refused	Nov. 9
485	Nov. 7	Agnes Forsyth or Thomson	Canongate	Nov. 8	Refused—(poorhouse)	Nov. 9
486	Nov. 7	John Hastie	Carsphairn	Nov. 8	Remitted for observations	
				1856.		1856.
				Jan. 3	Medical certificate	
				Jan. 17	Remitted for reconsideration	
				Feb. 21	Continued	
				Feb. 28	Ground of complaint removed	Feb. 29
				1855.		1855.
487	Nov. 7	George Innes	Elgin	Nov. 8	Refused	Nov. 9
488	Nov. 5	Robert Crombie	Foveran	Nov. 8	Continued	
				Nov. 22	Refused—(poorhouse)	Nov. 23
489	Nov. 8	Donald M'Kinnon	Strath	Nov. 8	Remitted for observations	
				Dec. 7	Ground of complaint removed	Dec. 8
490	Nov. 9	James Balfour	Dumfries	Nov. 15	Medical certificate	
				Dec. 7	Remitted for reconsideration	
				Dec. 20	Ground of complaint removed	Dec. 21
491	Nov. 12	Janet Shaw	Edinburgh	Nov. 15	Continued	
				Nov. 22	Refused	Nov. 23
492	Nov. 13	Margaret Dingwall	Prestonkirk	Nov. 15	Refused	Nov. 16
493	Nov. 14	Widow Mary Smellie	Glasgow	Nov. 15	Refused	Nov. 16
494	Nov. 14	Martha Dobie Lamb	St Cuthberts	Nov. 15	Refused—(poorhouse)	Nov. 16

495	Nov. 16	Mary Stevenson	Cummertrees	Nov. 22	To inspector of St Mungo for remarks	
				Nov. 29	Remitted for reconsideration	
				Dec. 7	Ground of complaint removed	Dec. 8
496	Nov. 16	Helen Stevenson	Cummertrees	Nov. 22	To inspector of St Mungo for remarks	
				Nov. 29	Remitted for reconsideration	
				Dec. 7	Ground of complaint removed	Dec. 8
497	Nov. 17	Mary Macarthur or Brown	Hawick	Nov. 22	Refused—(poorhouse)	Nov. 23
498	Nov. 17	Widow Murray	Culross	Nov. 22	Refused	Nov. 23
499	Nov. 17	Murdoch Macintosh	Strath	Nov. 22	Remitted for observations	
				Dec. 20	Ground of complaint removed	Dec. 21
500	Nov. 15	Widow Arnot M'Clymont	Irvine	Nov. 22	To inspector of St Cuthberts for remarks	
				Nov. 29	Remitted for reconsideration	
				Dec. 7	Continued for information as to amount of allowance	
				Dec. 13	Ground of complaint removed	Dec. 14
501	Nov. 19	Neil Galacher	Eastwood	Nov. 22	Remitted for observations	
				Dec. 13	Ground of complaint removed	Dec. 14
502	Nov. 19	Mary Steeples	Inveresk	Nov. 22	Refused	Nov. 23
503	Nov. 19	James Dempster	Alva	Nov. 22	Remitted for observations and medical cert.	
				Dec. 7	Remitted for reconsideration	
				Dec. 13	Remitted again—increase not sufficient	
				Dec. 20	Ground of complaint removed	Dec. 21
504	Nov. 19	Isabella Hoddan Golston	St Cuthberts	Nov. 22	Refused—(poorhouse)	Nov. 23
505	Nov. 19	Flora M'Leod	Strath	Nov. 22	Remitted for observations and med. cert.	
				Dec. 20	Ground of complaint removed	Dec. 21
506	Nov. 21	Ann Stivens	Ellon	Nov. 22	Refused—(poorhouse)	Nov. 23
507	Nov. 21	John Meiklejohn	Wick	Nov. 22	Remitted for reconsideration	
				Dec. 13	Remitted again—increase not sufficient Dead	
508	Nov. 21	William M'Lean	Girvan	Nov. 22	Refused—(poorhouse)	Nov. 23
509	Nov. 21	Mary M'Cowan	Kilchrenan, etc.	Nov. 22 1856.	Remitted for observations and med. cert.	1856.
				Jan. 10 1855.	Refused	Jan. 11 1855.
510	Nov. 22	Rosanna Richardson or M'Iver	St Cuthberts	Nov. 22	Refused	Nov. 23
511	Nov. 22	Georgina Mackenzie	Stornoway	Nov. 22	Refused	Nov. 23

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	1855.			1855.		1855.
512	Nov. 23	John Cowan	Cumbernauld	Nov. 29	Refused—not in receipt of par. relief	Nov. 30
513	Nov. 23	Barbara Garioch	Lady	Nov. 29	Remitted for reconsideration	
				1856.		1856.
				Jan. 17	Ground of complaint removed	Jan. 18
514	Nov. 24	James Stewart	Killin	1855. Nov. 29	Refused	1855. Nov. 30
515	Nov. 26	Helen Aitken or Brunton	St Cuthberts	Nov. 29	Refused	Nov. 30
516	Nov. 26	Janet Dearness	Lady	Nov. 29	Refused	Nov. 30
517	Nov. 27	John Irving	Barony	Nov. 29	Refused—(poorhouse)	Nov. 30
518	Nov. 28	Widow Christina Duncan or Stocks	Pencaitland	Nov. 29	Medical certificate	
				Dec. 7	Refused, on the understanding that applicant receives medical attendance	Dec. 8
519	Nov. 29	Margaret M'Askill	Stornoway	Nov. 29	Remitted for reconsideration	
				Dec. 20	Evidence of daughter's earnings and medical certificate	
				1856.		1856.
				Jan. 17	Allowance must be made adequate	
				Feb. 21	Ground of complaint removed	Feb. 22
520	Nov. 29	Charlotte Kellet or Grady	Edinburgh	1855. Nov. 29	Refused—(poorhouse)	1855. Nov. 30
521	Nov. 29	Mrs Gillespie	Kirkpat.-Durham	Nov. 29	Refused	Nov. 30
522	Nov. 30	Jane Milne	Tarland & Migvie	Dec. 7	Refused—(poorhouse)	Dec. 8
523	Nov. 30	John M'Lachlan	Troqueer	Dec. 7	Continued for information as to amount of allowance	
				Dec. 20	Continued for observations of inspector of Kelton	
				Dec. 27	Remitted for reconsideration	
				1856.		
				Jan. 10	Dead	
				1855.		
524	Dec. 1	James Muir	Kilmaurs	Dec. 7	Refused—too old a date	Dec. 8

525	Dec. 1	John M'Millan	Stevenston	Dec. 7	Medical certificate		
				Dec. 13	Remitted for reconsideration		
				1856.		1856.	
				Feb. 14	Refused	Feb. 15	
				1855.		1855.	
526	Dec. 3	Elspet Watt or Slissor	Old Machar	Dec. 7	Ascertain what has become of applicant's husband		
				Dec. 20	Refused—(poorhouse)	Dec. 21	
527	Dec. 4	Mary Ann Harkes or Walker	Dunbar	Dec. 7	Refused—not in receipt of relief		
					Applicant being ascertained to be in receipt of relief, case again submitted		
				Dec. 13	Require evidence of eldest daughter's earnings		
				Dec. 20	Refused	Dec. 21	
528	Dec. 5	Widow Fisher	Logierait	Dec. 7	Remitted for observations		
				Dec. 27	Ground of complaint removed	Dec. 28	
529	Dec. 6	Margaret Dingwall	Prestonkirk	Dec. 7	Refused	Dec. 8	
530	Dec. 6	Duncan Macintyre	Arrochar	Dec. 7	Medical certificate as to applicant and wife		
				Dec. 27	Remitted for reconsideration		
				1856.		1856.	
				Feb. 14	Ground of complaint removed	Feb. 15	
				1855.		1855.	
531	Dec. 6	Archibald M'Corqudale	Kilchrenan, etc.	Dec. 7	Medical certificate		
				Dec. 21	Refused	Dec. 22	
532	Dec. 6	William M'Turk for John M'Turk	Balmaclellan	Dec. 7	Refused	Dec. 8	
533	Dec. 6	John Hislop	Lasswade	Dec. 7	Medical certificate as to applicant and wife		
				Dec. 27	Continued		
				1856.		1856.	
				Jan. 3	Remitted for observations		
				Jan. 17	Refused	Jan. 18	
				1855.			
534	Dec. 6	Isabella Buck or Armstrong	Johnstone	Dec. 7	Remitted for reconsideration		
				1856.			
				Jan. 10	Require evidence of father's earnings		
				Feb. 6	Continued		
				Feb. 21	Ground of complaint removed	Feb. 22	

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	1855.			1855.		1856.
535	Dec. 7	Archibald M'Millan - -	Kilmory (Arran)	Dec. 13	Ascertain amount of allowance to family during applicant's absence	
				1856.		
				Jan. 3	Inquiry as to education of children	
				Jan. 31	Refused - - - -	Feb. 1
				1855.		1855.
536	Dec. 10	Euphemia Munro - -	Old Machar -	Dec. 13	Refused—(poorhouse) - -	Dec. 14
537	Dec. 10	Rachel Murray M'Court -	St Cuthberts -	Dec. 13	Refused—(poorhouse) - -	Dec. 14
538	Dec. 11	William Benzies - -	Grange - -	Dec. 13	Refused - - - -	Dec. 14
539	Dec. 13	Dugald Sinclair - - -	Kilcalmonell -	Dec. 13	Medical certificate as to sanity	
				1856.		1856.
				Jan. 24	Remitted for observations	
				Feb. 28	Remitted for reconsideration	
				Apr. 3	Continued	
				July 10	Ground of complaint removed - -	July 11
				1855.		1855.
540	Dec. 13	Margaret Morrison or Falconer -	St Cuthberts -	Dec. 13	Refused—(poorhouse) - -	Dec. 14
541	Dec. 14	James Muir - - -	Kilmaurs -	Dec. 20	Refused—(poorhouse) - -	Dec. 21
542	Dec. 17	Widow Robertson - -	Dingwall -	Dec. 20	Refused - - - -	Dec. 21
543	Dec. 17	Widow Matilda Kean or M'Dougall	Rothesay -	Dec. 20	Medical certificate	
				1856.		1856.
				Jan. 3	Refused - - - -	Jan. 4
				1855.		1855.
544	Nov. 19	Laurie Irvine or Edmonstone -	Whalsay -	Nov. 20	Refused - - - -	Nov. 21
545	Dec. 19	Widow Margaret Smith M'Arthur	Barony - -	Dec. 20	Refused - - - -	Dec. 21
546	Dec. 19	Widow Catherine Mackenzie or Lamond - - -	New Kilpatrick	Dec. 20	Refused—(poorhouse) - -	Dec. 21
547	Dec. 19	James Wood - - -	Coldingham -	Dec. 20	Refused - - - -	Dec. 21
548	Dec. 20	James Wilson - - -	Haddington -	Dec. 20	Continued for remarks of inspector of Canongate	
				Dec. 27	Refused - - - -	Dec. 28

549	Dec. 20	Margaret Anderson - -	Barony - -	Dec. 27 1856.	Continued	1856.
				Jan. 10	Continued	
				Jan. 17	Remitted for reconsideration	
				Feb. 21 1855.	Ground of complaint removed -	Feb. 22 1855.
550	Dec. 21	Widow Mary Cain or Macguire -	Edinburgh -	Dec. 27	Refused—(poorhouse) - -	Dec. 28
551	Dec. 21	Widow Wood - - -	St Ninians -	Dec. 27	Refused - - - -	Dec. 28
552	Dec. 21	Rosanna Gillon - - -	Edinburgh -	Dec. 27	Refused - - - -	Dec. 28
553	Dec. 22	Philip Hay - - -	Kilbirnie -	Dec. 27 1856.	Ascertain amount of allowance	1856.
				Jan. 17	Continued	
				Jan. 31 1855.	Ground of complaint removed -	Feb. 1
554	Dec. 24	Widow Ann Lamb or Buchan -	St Ninians -	Dec. 27 1856.	Medical certificate	
				Jan. 10 1855.	Ground of complaint removed -	Jan. 11
555	Dec. 26	Janet Sanders - - -	Kirkmichael (Dumfries) -	Dec. 27 1856.	Remitted for reconsideration	
				Jan. 24	To Lochmaben for inspector's remarks	
				Jan. 31 1855.	Ground of complaint removed -	Feb. 1 1855.
556	Dec. 26	Thomas Twaddle - -	Bothwell -	Dec. 27	Refused—(poorhouse) - -	Dec. 28
557	Dec. 26	William Stewart - - -	Lanark - -	Dec. 27	Refused—(poorhouse) - -	Dec. 28
558	Dec. 27	John M'Queen - - -	Kilbrandon -	Dec. 27 .1856.	Remitted for observations and medical certificate	1856.
				Jan. 17 1855.	Refused - - - -	Jan. 18
559	Dec. 27	Margaret Livingston - -	Morven - -	Dec. 27 1856.	Continued	
				Jan. 10 1855.	Refused - - - -	Jan. 11 1855.
560	Dec. 27	John Roberts - - -	Falkirk - -	Dec. 27	Refused—(poorhouse) - -	Dec. 28

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	1855.			1855.		
561	Dec. 27	Eliza Jones - - -	Perth - -	Dec. 27	Medical certificate	1856.
				1856.		
				Jan. 10	Remitted for reconsideration	
				Jan. 24	Ground of complaint removed -	Jan. 25
562	Dec. 12	Mary Connell or M'Kinnon -	Kilchrenan -	Jan. 3	Refused - - - -	Jan. 4
563	Dec. 26	Margaret Dingwall - -	Prestonkirk -	Jan. 3	Refused - - - -	Jan. 4
564	Dec. 28	Widow Ann Holm or M'Leod -	Cromarty -	Jan. 3	Medical certificate	
				Jan. 24	Refused - - - -	Jan. 25
565	Dec. 28	Catherine Cameron - -	Urray - -	Jan. 3	Refused—(poorhouse) - -	Jan. 4
566	Dec. 31	Widow Ann M'Leod Livingston -	Morven - -	Jan. 3	Refused—too old a date - -	Jan. 4
	1856.					
1	Jan. 2	John Grant - - -	Kirkmichael (Banff) -	Jan. 3	Medical certificate	
				Jan. 17	Remitted for reconsideration	
				Jan. 31	Continued	
				Feb. 14	Remitted again—increase not sufficient	
				Feb. 28	Ground of complaint removed -	Feb. 29
2	Jan. 2	Widow Duguid, for her son, Alexander Duguid - - -	Monquhitter -	Jan. 3	Medical certificate	
				Jan. 10	Continued	
				Jan. 17	Continued	
				Jan. 31	Refused - - - -	Feb. 1
3	Jan. 3	Widow Black - - -	St Cuthberts -	Jan. 3	Refused—(poorhouse) - -	Jan. 4
4	Jan. 4	Catherine M'Leod - -	Inverness -	Jan. 10	Medical certificate	
				Jan. 17	Refused - - - -	Jan. 18
5	Jan. 4	Alexander Gordon - -	Auchterless -	Jan. 10	Refused - - - -	Jan. 11
6	Jan. 5	William Ross - - -	St Cuthberts -	Jan. 10	Refused—(poorhouse) - -	Jan. 11
7	Jan. 5	Finlay Macdonell - -	Kintail - -	Jan. 10	Remitted for reconsideration	
				Jan. 24	Continued	
				Feb. 21	Remitted again—increase not sufficient	
				Mar. 20	Ground of complaint removed -	Mar. 22

8	Jan. 5	Jean Wilson or Fraser	Nairn	Jan. 10	Refused	Jan. 11
9	Jan. 8	Mary Robertson	Barony	Jan. 10	Refused—(poorhouse)	Jan. 11
10	Jan. 9	Margaret Morrison or Falconer	St Cuthberts	Jan. 10	Refused—(poorhouse)	Jan. 11
11	Jan. 9	Widow William M'Leod Murray	Dalmellington	Jan. 10	Remitted for reconsideration	
				Jan. 31	Ground of complaint removed	Feb. 1
12	Jan. 11	George Forbes	Strichen	Jan. 17	Require evidence of father's earnings	
				Jan. 31	Medical certificate	
				Feb. 14	Refused	Feb. 15
13	Jan. 15	Janet Watt or Reston	Barony	Jan. 17	Medical certificate	
				Jan. 24	Remitted for reconsideration	
				Mar. 20	Ground of complaint removed	Mar. 22
14	Jan. 15	John Stevenson	Cults	Jan. 17	Medical cert. as to applicant's daughter	
				Jan. 31	Refused	Feb. 1
15	Jan. 15	Robert Rae	Glasgow	Jan. 17	Refused—(poorhouse)	Jan. 18
16	Jan. 17	Margaret Cormack Montgomery	St Cuthberts	Jan. 17	Refused—not in receipt of relief	Jan. 18
17	Jan. 17	Catherine Hodge	Kinloch	Jan. 17	Refused	Jan. 18
18	Jan. 17	William Berry	Alford	Jan. 17	Refused	Jan. 18
19	Jan. 17	Catherine Duff	Edinburgh	Jan. 17	Ascertain if applicant is in receipt of relief	
				Jan. 24	Refused—not in receipt of relief	Jan. 25
20	Jan. 18	Jessie Scott	Hawick	Jan. 24	Refused—(poorhouse)	Jan. 25
21	Jan. 19	Jane Duthie	Montrose	Jan. 24	Medical certificate	
				Jan. 31	Refused	Feb. 1
22	Jan. 19	Christian Mackenzie	Fodderty	Jan. 24	Require intermediate return as to applicant's son, Donald	
				Mar. 13	Continued	
				Mar. 27	Ground of complaint removed	Mar. 28
23	Jan. 19	Widow Isabella Black	Lismore & Appin	Jan. 24	Continued	
				Feb. 6	Intimate that clothing must be provided for children	
				Feb. 21	Ground of complaint removed	Feb. 22
24	Jan. 23	Ann Fergusson	Kettins	Jan. 24	Medical certificate	
				Feb. 6	Remitted for reconsideration	
				Mar. 20	Ground of complaint removed	Mar. 22
25	Jan. 23	Jessie Scott	Oldhamstocks	Jan. 24	Refused	Jan. 25
26	Jan. 23	William Turnbull	Hume	Jan. 24	Continued	
				Feb. 14	Remitted for reconsideration	
				Mar. 6	Ground of complaint removed	Mar. 7

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	1856.			1856.		1856.
27	Jan. 24	Catherine Boyle - - -	Edinburgh -	Jan. 24	Remitted for observations	
				Jan. 31	Continued.	
				Feb. 14	Ground of complaint removed -	Feb. 15
28	Jan. 24	Jean Smith - - -	Gorbals - -	Jan. 24	Medical certificate	
				Feb. 14	Continued	
				Mar. 13	Ground of complaint removed -	Mar. 14
29	Jan. 25	Catherine Liddle - -	Edinburgh -	Jan. 31	Refused—(poorhouse) - -	Feb. 1
30	Jan. 28	Algers Clark or Corrie - -	Terregles -	Jan. 31	Medical certificate	
				Feb. 6	Remitted for reconsideration	
				Feb. 14	Ground of complaint removed -	Feb. 15
31	Jan. 28	Joan Philip - - -	St Cuthberts -	Jan. 31	Refused - - - -	Feb. 1
32	Jan. 28	John Seaton - - -	Gorbals - -	Jan. 31	Remitted for reconsideration	
				Feb. 14	Require evidence of earnings	
				Mar. 6	Continued	
				Mar. 13	Refused - - - -	Mar. 14
33	Jan. 28	Widow Elizabeth Craig - -	Urr - -	Jan. 31	Medical certificate and evidence of earnings	
				Feb. 14	Ground of complaint removed -	Feb. 15
34	Jan. 28	Agnes Thomson or Lourie -	Barony - -	Jan. 31	Continued	
				Feb. 15	Remitted for reconsideration	
				Feb. 21	Ground of complaint removed -	Feb. 22
35	Jan. 30	Margaret and David Comb -	Cupar (Fife) -	Jan. 31	Refused—(incompetent) - -	Feb. 1
36	Jan. 30	Widow Mary Robertson - -	Watten - -	Jan. 31	Remitted for reconsideration	
				Feb. 21	Ground of complaint removed -	Feb. 22
37	Jan. 30	Catherine Blackie - -	Glencross -	Jan. 31	Refused - - - -	Feb. 1
38	Jan. 31	Mary M'Petrie - - -	Birse - -	Jan. 31	Remitted for reconsideration	
				Feb. 14	Ground of complaint removed -	Feb. 15
39	Jan. 31	Jessie Paterson - - -	St Cuthberts -	Jan. 31	Refused—(poorhouse) - -	Feb. 1
40	Jan. 31	William Philip - - -	Newbattle -	Jan. 31	Refused—(poorhouse) - -	Feb. 1
41	Feb. 1	Agnes Orr - - -	Lochwinnoch -	Feb. 6	Refused - - - -	Feb. 7
42	Feb. 6	Helen Weir or Dawson - -	Yester - -	Feb. 6	Continued	
				Feb. 14	Refused - - - -	Feb. 15

43	Feb. 7	Ann Finlay - - -	Colinton -	Feb. 15	Continued for evidence of earnings
				Feb. 21	Refused - - - - Feb. 22
44	Feb. 12	George Campbell Ireland -	Ardchattan -	Feb. 15	Refused - - - - Feb. 16
45	Feb. 12	Neil M'Lennan - - -	Harris - -	Feb. 15	Medical certificate
				Mar. 20	Remitted for reconsideration
				May 1	Remitted again—increase not sufficient
				June 19	Ground of complaint removed - June 20
46	Feb. 12	Widow Catherine Small - -	Biggar - -	Feb. 15	Medical certificate
				Feb. 21	Remitted for reconsideration
				Mar. 13	If allowance not made adequate, minute will be issued
				Mar. 20	Increase not sufficient
				Apr. 17	Ground of complaint removed - Apr. 18
47	Feb. 12	Widow Mary O'Henly - -	Ardnamurchan	Feb. 15	Remitted for reconsideration
				Mar. 20	Ground of complaint removed - Mar. 22
48	Feb. 12	Widow Janet Wyllie - -	Islay - -	Feb. 15	Refused - - - - Feb. 16
49	Feb. 12	James Wilson - - -	Islay - -	Feb. 15	Continued
				Mar. 6	Refused - - - - Mar. 7
50	Feb. 12	Ann Stewart - - -	Hamilton -	Feb. 15	Refused—not in receipt of relief - Feb. 16
51	Feb. 12	Sarah Thomson or Butler -	Aberdeen -	Feb. 15	Refused—(poorhouse) - - Feb. 16
52	Feb. 13	Helen Allan Winton - -	St Cuthberts -	Feb. 15	Refused—(poorhouse) - - Feb. 16
53	Feb. 13	Janet Johnstone Skirving -	St Cuthberts -	Feb. 15	Refused—(poorhouse) - - Feb. 16
54	Feb. 13	Elizabeth Wilson or Douglas -	Biggar - -	Feb. 15	Medical certificate
				Feb. 21	Remitted for reconsideration
				Mar. 13	If allowance not made adequate, minute will be issued
				Mar. 20	Increase not sufficient
				Apr 17	Continued
				May 15	Ground of complaint removed - May 16
55	Feb. 13	Jessie Paterson - - -	St Cuthberts -	Feb. 15	Continued
				Feb. 28	Refused—(poorhouse) - - Feb. 29
56	Feb. 14	Helen Macguire - - -	Peebles - -	Feb. 15	Refused - - - - Feb. 16
57	Feb. 14	Archibald M'Millan - -	Kilmory -	Feb. 15	Refused - - - - Feb. 16
58	Feb. 14	Mary Thomson Price - -	St Cuthberts -	Feb. 15	Refused—(poorhouse) - - Feb. 16
59	Feb. 14	James Mackenzie - -	Inveresk -	Feb. 15	Medical certificate
				Feb. 28	Require evidence of wife's annuity
				Mar. 20	Refused - - - - Mar. 22

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1856.			1856.		1856.
60	Feb. 18	John Hastie - - -	Carsphairn -	Feb. 21	Remitted for reconsideration	
				Mar. 6	Ground of complaint removed -	Mar. 7
61	Feb. 18	John Watret - - -	Kirkmahoe -	Feb. 21	Remitted for observations of par. board	
				Mar. 6	Medical certificate	
				Mar. 20	Refused - - - -	Mar. 22
62	Feb. 18	Mary Aitken - - -	Newton-on-Ayr	Feb. 21	Medical certificate	
				Mar. 6	Refused - - - -	Mar. 7
63	Feb. 18	John Forsyth - - -	Coldingham -	Feb. 21	Remitted for reconsideration	
				Mar. 6	Ground of complaint removed -	Mar. 7
64	Feb. 18	Ann M'Ghie - - -	Biggar - -	Feb. 21	Continued for evidence of earnings	
				Feb. 28	Refused - - - -	Feb. 29
65	Feb. 18	Widow Eliza White or Simpson	Biggar - -	Feb. 21	Remitted for reconsideration	
				Mar 13	If allowance not made adequate, minute will be issued	
				Mar. 20	Ground of complaint removed -	Mar. 21
66	Feb. 18	Christy M'Donald - -	Dores - -	Feb. 21	Remitted for reconsideration	
				Mar. 13	Rates not approved—board cannot consider offer of poorhouse as adequate relief	
				Apr. 17	Ground of complaint removed—(poorhouse)	Apr. 18
67	Feb. 18	Margaret M'Beath - -	Aberdeen -	Feb. 21	Refused—(poorhouse) -	Feb. 22
68	Feb. 18	Widow Mary Mactavish -	Glassary -	Feb. 22	Remitted for reconsideration	
				May 22	Ground of complaint removed -	May 23
69	Feb. 18	Arthur Wilson - - -	Peebles - -	Feb. 22	Refused - - - -	Feb. 23
70	Feb. 19	Widow Ann M'Leod or Livingston	Morven - -	Feb. 22	Remitted for observations	
				Feb. 27	Ground of complaint removed -	Feb. 28
71	Feb. 19	Widow Elizabeth Matheson -	Beith - -	Feb. 22	Remitted for reconsideration	
				Mar. 6	Ground of complaint removed -	Mar. 7
72	Feb. 19	Jean Carruthers - - -	Kirkpat.-Fleming	Feb. 22	Remitted for observations	
				Feb. 27	Refused—(poorhouse) - -	Feb. 28
73	Feb. 19	Mary Tait - - -	Canongate -	Feb. 22	Refused—(poorhouse) - -	Feb. 23

74	Feb. 21	Widow Marion Black or M'Donald	Kirkmahoe	Feb. 22	Require evidence of resources	
				Feb. 27	Refused	Feb. 28
75	Feb. 18	Marion Penman	Canongate	Feb. 22	Continued	
				Feb. 28	Refused—(poorhouse)	Feb. 29
76	Feb. 25	Simon Mackenzie, for himself and son Alexander	Lochbroom	Feb. 28	Refused	Feb. 29
77	Feb. 25	Widow Ann Campbell	Fodderty	Feb. 28	Refused	Feb. 29
78	Feb. 25	Widow Ann Mackenzie	Fodderty	Feb. 28	Refused	Feb. 29
79	Feb. 25	Donald Catanach	Botriphnie	Feb. 28	Refused	Feb. 29
80	Feb. 25	Widow Jean Chisholm or Macqueen	Edinkillie	Feb. 28	Require evidence of earnings	
				Mar. 6	Refused	Mar. 7
81	Feb. 25	John Wright	Lochmaben	Feb. 28	Refused	Feb. 29
82	Feb. 25	Widow Isabella Strong or Penney	Fossoway	Feb. 28	Refused	Feb. 29
83	Feb. 25	Widow Cavanagh	Barony	Feb. 28	Remitted for observations	
				Mar. 6	Refused—(poorhouse)	Mar. 7
84	Feb. 25	Catherine Inrig	Wick	Feb. 28	Remitted for observations	
				Mar. 13	Remitted for reconsideration	
				Apr. 10	Ground of complaint removed	Apr. 11
85	Feb. 26	Catherine M'Coll	St Cuthberts	Feb. 28	Refused—not in receipt of relief	Feb. 29
86	Feb. 26	Agnes Watson or Byers	Kinross	Feb. 28	Remitted for reconsideration	
				Mar. 6	Ground of complaint removed	Mar. 7
87	Feb. 28	Jane Conolly	Gorbals	Feb. 28	Ground of complaint removed	Feb. 29
88	Feb. 29	Mary M'Laren	Blairgowrie	Mar. 6	Continued	
				Mar. 13	Refused	Mar. 14
89	Feb. 29	Widow Diana Dickson	Dumfries	Mar. 6	Refused—(poorhouse)	Mar. 7
90	Feb. 29	Thomas Henderson	Clackmannan	Mar. 6	Refused	Mar. 7
91	Feb. 29	Alexander Macintosh	Knockbain	Mar. 6	Remitted for observations	
				Apr. 10	Refused—(poorhouse)	Apr. 11
92	Mar. 3	James Gray	Wilton	Mar. 6	Continued	
				Mar. 13	Refused	Mar. 14
93	Mar. 3	Widow Helen Gordon or Dobie	Annan	Mar. 6	Require evidence of applicant's resources	
				Mar. 13	Remitted for reconsideration	
				Apr. 10	Ground of complaint removed	Apr. 11
94	Mar. 3	Roderick Butler	Biggar	Mar. 6	Remitted for reconsideration	
				Mar. 20	Ground of complaint removed	Mar. 22
95	Mar. 3	Cecilia Mackay	Perth	Mar. 6	Remitted for reconsideration	
				Mar. 20	Ground of complaint removed	Mar. 22

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1856.			1856.		1856.
96	Mar. 3	Widow M'Kinnon or Dounie -	Tyrie - -	Mar. 6	Remitted for reconsideration	
				Apr. 3	Continued	
				Apr. 17	Ground of complaint removed -	Apr. 18
97	Mar. 3	Ann Hattonburgh - -	Canongate -	Mar. 6	Refused—(poorhouse) - -	Mar. 7
98	Mar. 4	Martha Junor or Hood - -	Edinburgh -	Mar. 6	Continued	
				Mar. 13	Medical certificate	
				Mar. 20	Remitted for reconsideration	
				Apr. 3	Ground of complaint removed -	Apr. 4
99	Mar. 4	Widow Matilda Quinton -	Southend -	Mar. 6	Remitted for reconsideration	
				Mar. 20	Continued	
				May 30	Ground of complaint removed -	May 31
100	Mar. 4	Widow Alice M'Mahon - -	South Leith -	Mar. 6	Refused—(poorhouse) - -	Mar. 7
101	Mar. 4	Ann Brown - - -	Torryburn -	Mar. 6	Medical certificate	
				Mar. 20	Refused - - - -	Mar. 22
102	Mar. 5	William Sutherland - -	New Spynie -	Mar. 6	Medical certificate	
				Mar. 13	Remitted for reconsideration	
				Mar. 20	Continued	
				May 15	Ground of complaint removed -	May 16
103	Mar. 7	Helen Bruce - - -	Aberdour (Aberdeen) -	Mar. 13	Remitted for reconsideration	
				Mar. 20	Continued	
				Apr. 3	Ground of complaint removed -	Apr. 4
104	Mar. 7	Widow Margaret Thomson -	South Leith -	Mar. 13	Refused - - - -	Mar. 14
105	Mar. 10	Alexander Robie - -	Liberton (Edin.)	Mar. 13	Refused - - - -	Mar. 14
106	Mar. 10	Agnes Smith - - -	Perth - -	Mar. 13	Refused - - - -	Mar. 14
107	Mar. 10	Catherine M'Gregor, for her sister Christina - - -	Dull - -	Mar. 13	Require intermediate return	
				Mar. 20	Refused - - - -	Mar. 22
108	Mar. 10	Peter Lamb - - -	Elgin - -	Mar. 13	Refused - - - -	Mar. 14
109	Mar. 11	Widow Maxwell or Brouning -	Bothwell -	Mar. 13	Remitted for reconsideration	
				Mar. 20	Refused—(poorhouse) - -	Mar. 22

110	Mar. 12	Agnes Honey	St Quivox	Mar. 13	Refused	Mar. 14
111	Mar. 13	Helen Ogilvie	Newtyle	Mar. 13	To inspector of Dundee for remarks	
				Mar. 27	Refused	Mar. 28
112	Mar. 13	Agnes Gibb	Bothwell	Mar. 13	Refused	Mar. 14
113	Mar. 14	James Brown, for Margaret Smith	Rutherglen	Mar. 20	Continued	
				Mar. 27	Continued	
				Apr. 10	Ground of complaint removed	Apr. 11
114	Mar. 14	Agnes Miller or M'Queen	Kilmaurs	Mar. 20	Continued for evidence of earnings	
				Mar. 27	Refused	Mar. 28
115	Mar. 18	Widow Marion Izzet or Simpson	Old Monkland	Mar. 20	Refused—(poorhouse)	Mar. 22
116	Mar. 19	John M'William	Avondale	Mar. 20	Refused—(poorhouse)	Mar. 22
117	Mar. 17	Widow Joan Innes or Christie	Peterhead	Mar. 20	Refused	Mar. 22
118	Mar. 17	Ann M'Caw	Kirkpat.-Durham	Mar. 20	Medical certificate	
				Apr. 3	Refused	Apr. 4
119	Mar. 17	Betty Rae	Tough	Mar. 20	Refused	Mar. 22
120	Mar. 20	Margaret M'Leod or Hunter	Rothesay	Mar. 20	To Govan for remarks	
				Mar. 27	Continued	
				Apr. 3	Refused	Apr. 4
121	Mar. 20	Elspet Cork or Findlay	Inverness	Mar. 20	Refused—(poorhouse)	Mar. 22
122	Mar. 24	Catherine M'Kinnon	Barra	Mar. 27	To Inverness for observations	
				Apr. 10	Ground of complaint removed	Apr. 11
123	Mar. 24	Daniel M'Ilhone	Hamilton	Mar. 27	Refused—not in receipt of par. relief	Mar. 28
124	Mar. 24	Agnes M'Gowan	Buchanan	Mar. 27	Remitted for observations of par. board	
				Apr. 3	Refused	Apr. 4
125	Mar. 24	Margaret M'Lean	Kiltarlity	Mar. 27	Continued	
				Apr. 10	Refused	Apr. 11
126	Mar. 24	James Davidson	Tullynessle	Mar. 27	Remitted for observations	
				Apr. 10	Refused	Apr. 11
127	Mar. 24	Widow Janet Philip	St Cuthberts	Mar. 27	Refused—(poorhouse)	Mar. 28
128	Mar. 26	Widow Henderson	South Leith	Mar. 27	Refused—(poorhouse)	Mar. 28
129	Mar. 27	Widow Agnes Blackstock or Adams	Kirkcolm	Mar. 27	Refused—(poorhouse)	Mar. 28
130	Mar. 27	Widow Ann Lamb or Buchan	St Ninians	Mar. 27	Refused	Mar. 28
131	Apr. 1	Elizabeth Burnett	Kincardine O'Neil	Apr. 3	Refused—not in receipt of par. relief	Apr. 4
132	Apr. 1	Alexander Ogilvie	Cupar (Fife)	Apr. 3	Medical certificate	
				Apr. 10	Refused	Apr. 11
133	Apr. 1	Mrs Mary Donegan or Smith	Old Monkland	Apr. 3	Refused—(poorhouse)	Apr. 4

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	1856.			1856.		1856.
134	Apr. 1	Mary M'Phee	Kilmonivaig	Apr. 3	Medical certificate	
				Apr. 10	Refused	Apr. 11
135	Apr. 2	Helen Grant or Duff	Blairgowrie	Apr. 3	Refused	Apr. 4
136	Apr. 2	Mrs Mooney	Perth	Apr. 3	Refused	Apr. 4
137	Apr. 2	Edward Sheerin	Glasgow	Apr. 3	Refused—(poorhouse)	Apr. 4
138	Apr. 3	Margaret Samuel	Linton	Apr. 3	Refused	Apr. 4
139	Apr. 1	Henry O'Neill	St Cuthberts	Apr. 3	Refused—(poorhouse)	Apr. 4
140	Apr. 3	John Paterson	Caerlaverock	Apr. 3	Medical certificate	
				Apr. 10	Refused	Apr. 11
141	Apr. 3	Peter Heriot	Cranston	Apr. 3	Refused—(poorhouse)	Apr. 4
142	Apr. 3	Mary Pagan or Mackenzie	South Leith	Apr. 3	Refused—(poorhouse)	Apr. 4
143	Apr. 3	Helen Crombie Berry	St Cuthberts	Apr. 3	Refused—(poorhouse)	Apr. 4
144	Apr. 3	Margaret Ireland or Miller	Errol	Apr. 3	Refused	Apr. 4
145	Apr. 4	Widow Algers Clark	Terregles	Apr. 10	Remitted for reconsideration	
				May 1	Ground of complaint removed	May 2
146	Apr. 4	William Lundie	Inverury	Apr. 10	Refused	Apr. 11
147	Apr. 7	Peggy Finlayson	Strath	Apr. 10	Remitted for observations and med. cert.	
				Apr. 15	Ground of complaint removed	Apr. 16
148	Apr. 7	Archibald Black	Lismore & Appin	Apr. 10	Remitted for observations	
				May 22	Ground of complaint removed	May 23
149	Apr. 8	Rosanne M'Ghie	Gorbals	Apr. 10	Refused	Apr. 11
150	Apr. 8	Ann Snedden	Cranstoun	Apr. 10	Remitted for observations	
				Apr. 23	Refused—(poorhouse)	Apr. 24
151	Apr. 8	Ann Glen	Edinburgh	Apr. 10	Refused—(poorhouse)	Apr. 11
152	Apr. 8	John Coyle	Gorbals	Apr. 10	Remitted for observations	
				Apr. 17	Ground of complaint removed	Apr. 18
153	Apr. 9	Widow Ann Carmichael or M'Callum	Torosay	Apr. 10	Refused	Apr. 11
154	Apr. 9	Widow Penney	Fossaway	Apr. 10	Remitted for reconsideration	
				May 1	Ground of complaint removed	May 2
155	Apr. 10	Mrs Connacher	Kinnoull	Apr. 10	Refused	Apr. 11

156	Apr. 10	Margaret M'Leod or Hunter	Rothesay	Apr. 10	Refused		Apr. 11
157	Apr. 10	Ann Munro	Elgin	Apr. 10	Refused		Apr. 11
158	Apr. 10	Owen Macdonald	Edinburgh	Apr. 10	Continued for medical certificate		
				Apr. 17	Refused		Apr. 18
159	Apr. 12	Daniel Ramsay	Smailholm	Apr. 17	Refused		Apr. 18
160	Apr. 12	Widow Ann Brand or Russell	Elgin	Apr. 17	Remitted for reconsideration		
				May 15	Ground of complaint removed		May 16
161	Apr. 12	Catherine Scrymgeour or Anderson	Dundee	Apr. 17	Refused—too old a date		Apr. 18
162	Apr. 12	Daniel Walker	Mochrum	Apr. 17	Remitted for observations		
				May 8	Ground of complaint removed		May 9
163	Apr. 14	John Weir	Banff	Apr. 17	Refused		Apr. 18
164	Apr. 14	Jane Smith	St Cuthberts	Apr. 17	Refused—(poorhouse)		Apr. 18
165	Apr. 16	Eliz. Gray	St Cuthberts	Apr. 17	Refused		Apr. 18
166	Apr. 16	Widow Napier	Dysart	Apr. 17	If refused relief, may apply to Sheriff		Apr. 18
167	Apr. 17	Mrs Ritchie, for Robert Paterson	Abbey (Paisley)	Apr. 17	Refused		Apr. 18
168	Apr. 17	John M'Kenna	Edinburgh	Apr. 17	Remitted for observations		
				Apr. 23	Ground of complaint removed		Apr. 24
169	Apr. 18	Hugh Mackenzie	Boleskine, etc.	Apr. 23	Remitted for reconsideration		
				May 30	Ground of complaint removed		May 31
170	Apr. 21	Ann Brown	Torryburn	Apr. 23	Remitted for observations		
				May 1	Refused		May 2
171	Apr. 21	Widow Ann Lyddie	New Monkland	Apr. 23	Refused—(poorhouse)		Apr. 24
172	Apr. 21	Cecilia Mackay	Perth	Apr. 23	Refused		Apr. 24
173	Apr. 22	Widow Mary Ann Piper	Closeburn	Apr. 23	Refused		Apr. 24
174	Apr. 23	Catherine Figgans	North Berwick	Apr. 23	Refused—(poorhouse)		Apr. 24
175	Apr. 23	Widow Mary Ann Moon or Scrowther	Perth	Apr. 23	Refused		Apr. 24
176	Apr. 23	Mrs Mooney	Perth	Apr. 23	Medical certificate		
				May 1	Ground of complaint removed		May 2
177	Apr. 23	Margaret Barbar or Marshall	St Cuthberts	Apr. 23	Refused—(poorhouse)		Apr. 24
178	Apr. 23	Isabella Macnab	Cardross	May 1	Refused		May 2
179	Apr. 26	Margaret Clark	Aberdeen	May 1	Refused—(poorhouse)		May 2
180	Apr. 28	Christina Wilson	Stow	May 1	Refused		May 2
181	Apr. 28	Widow Christina Macdonald or Henderson	Dumfries	May 1	Refused—(poorhouse)		May 2
182	Apr. 28	James Murray	St Cuthberts	May 1	Refused—(poorhouse)		May 2
183	Apr. 28	Janet Mann	Channelkirk	May 1	Refused		May 2

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	1856.			1856.		1856.
184	Apr. 29	Widow Elizabeth Watson Glass -	St Cuthberts -	May 1	Refused—(poorhouse) - -	May 2
185	Apr. 28	William Morrison - -	Avondale -	May 1	Remitted for observations	
				May 15	Ground of complaint removed -	May 16
186	May 1	Christian Burch - - -	Dunfermline -	May 1	Remitted for reconsideration	
				May 8	Ground of complaint removed -	May 9
187	May 2	Widow Agnes Glencorse -	Tynron - -	May 8	Medical certificate	
				May 15	Remitted for reconsideration	
				June 5	Continued for decision of par. board	
				June 13	Ground of complaint removed -	June 14
188	May 2	Widow Margaret Sutherland or Gavin	Latheron -	May 8	Continued	
				May 22	Remitted for observations	
				June 13	Ground of complaint removed -	June 14
189	May 5	Mary Ann Gibson - -	St Cuthberts -	May 8	Refused—(poorhouse) - -	May 9
190	May 5	Ann M'Lean - - -	St Cuthberts -	May 8	Refused—(poorhouse) - -	May 9
191	May 5	Widow Martha Hepburn or Linton	Ballantrae -	May 8	Refused - - - -	May 9
192	May 6	Widow Ann Milne or Croll -	St Cyrus -	May 8	Refused - - - -	May 9
193	May 6	Charles Ainslie or Winsley -	Inveresk -	May 8	Remitted for observations	
				May 15	Continued	
194	May 7	Dugald M'Dougall - -	Glassary -	May 8	Continued	
				May 22	Refused - - - -	May 23
195	May 7	David Wiseman - - -	Urquhart (Elgin)	May 8	Refused - - - -	May 9
196	May 7	William Stewart M'Court -	Perth - -	May 8	Remitted for reconsideration	
				May 30	Remitted again—increase not sufficient	
				June 12	Ground of complaint removed -	June 13
197	May 8	Edward M'Inalty - -	Edinburgh -	May 8	Refused—(poorhouse) - -	May 9
198	May 8	Widow Helen Burns or Cumming	Mochrum -	May 8	Remitted for reconsideration	
				May 30	Ground of complaint removed -	May 31
199	May 8	Widow Alison Tait or Richmond	South Leith -	May 8	Medical certificate	
				May 15	Refused—(poorhouse) - -	May 16
200	May 8	Mary Manvers or Ballantyne -	Abbotshall -	May 8	Refused - - - -	May 9

201	May 8	Winifred Hangley - -	St Cuthberts -	May 8	Refused—(poorhouse) - -	May 9
202	May 10	Agnes Hainey - - -	St Quivox -	May 15	Refused - - - -	May 16
203	May 10	Widow Mary Macdonald -	Perth - -	May 15	Refused - - - -	May 16
204	May 9	Widow Anabella Reid - -	Penningham -	May 15	Evidence of means	
				June 12	Continued	
				July 17	Refused - - - -	July 18
205	May 12	Hugh Campbell - - -	Kilmarnock -	May 15	Remitted for reconsideration	
				May 30	Ground of complaint removed—(poorhouse)	May 31
206	May 12	Donald Macintyre - -	Lismore & Appin	May 15	Continued	
				May 22	Refused - - - -	May 23
207	May 12	Widow Christian M'Donald or Henderson - - -	Dumfries -	May 15	Refused—(poorhouse) - -	May 16
208	May 12	Widow Ann Fife or Longlands -	Kinnell - -	May 15	Refused - - - -	May 16
209	May 12	Widow Ann M'Kissock or Black	Urquhart (Elgin)	May 15	Refused - - - -	May 16
210	May 13	Widow Betsy Scott - -	Perth - -	May 15	Continued	
				May 22	Continued	
				June 5	Refused - - - -	June 6
211	May 13	Widow Ann Macintyre Robertson	St Cuthberts -	May 15	Refused - - - -	May 16
212	May 14	Catherine Anderson or Scrymgeour	Dundee - -	May 15	Evidence of earnings	
				May 22	Remitted for reconsideration	
				May 30	Ground of complaint removed -	May 31
213	May 20	Widow Isabella Munro or Joyce	Stornoway -	May 22	Refused—not in receipt of par. relief -	May 23
214	May 12	Widow Ann Macintosh or Mackenzie	Gairloch -	May 22	Remitted for observations	
				July 3	Ground of complaint removed -	July 4
215	May 15	Agnes Coupar Reid - -	Kilconquhar -	May 22	Medical certificate	
				June 5	Refused - - - -	June 6
216	May 16	Widow Gilbert Malcolm -	Rutherglen -	May 22	Refused—(poorhouse) - -	May 23
217	May 16	Widow Isabella Stirling or Hume	Campsie - -	May 22	Refused - - - -	May 23
218	May 19	Widow Marion Robertson -	Lasswade -	May 22	Refused—(poorhouse) - -	May 23
219	May 19	George Sutherland - -	Latheron -	May 22	Medical certificate	
				June 12	Refused - - - -	June 13
220	May 21	Widow Jane Shind or M'Donald -	Barony - -	May 22	Refused—(poorhouse) - -	May 23
221	May 22	Widow Elizabeth Hammil or Cavanagh	Barony - -	May 22	Refused—(poorhouse) - -	May 23
222	May 22	Donald Matheson - -	Stornoway -	May 22	Refused—not in receipt of relief -	May 23
223	May 22	James Russell - - -	West Calder -	May 22	Evidence of earnings	
				May 30	Continued	
				June 19	Refused - - - -	June 20

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	1856.			1856.		1856.
224	May 27	George Reed	Eccles	May 30	Refused	May 31
225	May 27	Mary M'Donald	Urquhart	May 30	Remitted for reconsideration	
				June 27	Ground of complaint removed	June 28
226	May 27	Isabella M'Donald	Urquhart	May 30	Remitted for reconsideration	
				June 27	Ground of complaint removed	June 28
227	May 27	James Cormack	Latheron	May 30	Ascertain amount of allowance	
				June 12	Medical certificate	
				June 27	Remitted for reconsideration	
				July 31	Increase not sufficient	
				Sept. 4	Ground of complaint removed	Sept. 5
228	May 28	Widow Margaret Stewart	Eastwood	May 30	Refused	May 31
229	May 30	James M'Lauchlin	Eastwood	May 30	Refused	May 31
230	May 28	Mary O'Birn	Dunfermline	May 30	Refused—(poorhouse)	May 31
231	May 24	Thomas Baillie	Edinburgh	June 5	Refused—(poorhouse)	June 6
232	May 30	Andrew Hogg	Canonbie	June 5	Refused	June 6
233	May 30	William Glass	Dysart	June 5	Remitted for observations	
				July 10	Continued	
				July 17	Ground of complaint removed	July 18
234	May 31	Thomas Kerr	Morton	June 5	Refused—(poorhouse)	June 6
235	June 2	Barbara Robertson	Monquhitter	June 5	Remitted for reconsideration	
				Aug. 21	If allowance not made adequate, minute will be issued	
				Sept. 4	Continued, interim increase having been given	
				Sept. 25	Ground of complaint removed	Sept. 26
236	June 4	Archibald Speirs	Lochwinnoch	June 5	Refused	June 6
237	June 5	Isaac Macpherson	Inverness	June 5	Refused	June 6
238	June 5	Ann Haggie	Edinburgh	June 5	Refused—(poorhouse)	June 6
239	June 5	Mary Shurdan	Edinburgh	June 5	Refused—(poorhouse)	June 6
240	June 9	Marion Cooper or Cameron	Morven	June 12	Refused	June 13
241	June 10	Robert Edington	Prestonkirk	June 12	Remitted for reconsideration	
				June 19	Ground of complaint removed	June 20

242	June 6	Widow Sarah M'Phun - -	Glassary -	June 12	Remitted for reconsideration	
				July 3	Ground of complaint removed -	July 4
243	June 6	Widow Denny - - -	Corstorphine -	June 12	Refused - - - -	June 13
244	June 7	Christina M'Crone - -	Sanquhar -	June 13	Refused—(poorhouse) - -	June 14
245	June 9	Agnes Barlow - - -	Erskine - -	June 13	Refused - - - -	June 14
246	June 9	Ann Martin or Wilson, for Ann Andrew - - -	Alvah - -	June 13	Refused - - - -	June 14
247	June 9	Archibald Campbell - -	Kilbrandon -	June 13	Remitted for observations	
				Aug. 21	Refused - - - -	Aug. 22
248	June 9	Dugald M'Dougall - -	Kilbrandon -	June 13	Refused—(poorhouse) - -	June 14
249	June 9	Catherine Hunter or M'Call -	Durrisdeer -	June 13	Refused—(poorhouse) - -	June 14
250	June 11	Janet Wood - - -	Cambusnethan	June 13	Continued to ascertain amount of allowance	
				June 19	Refused - - - -	June 20
251	June 11	Widow Isabella Stephen or Dounie	Fraserburgh -	June 13	Continued to ascertain amount of allowance	
				July 10	Refused - - - -	July 11
252	June 12	Jane Drummond - - -	Canongate -	June 13	Refused—(poorhouse) - -	June 14
253	June 12	Susanna Robertson - -	Cardross -	June 13	Remitted for reconsideration	
				July 10	Ground of complaint removed -	July 11
254	June 9	Agnes Love or Fyfe - -	Clackmannan	June 13	Refused - - - -	June 14
255	June 16	Thomas Boyes - - -	Kirkmahoe -	June 19	Ascertain amount of allowance	
				June 27	Refused - - - -	June 28
256	June 17	John Robertson - - -	Kemback -	June 19	Continued for observations of inspector of Markinch	
				July 3	Remitted for reconsideration	
				July 24	Ground of complaint removed -	July 25
257	June 17	John Snadden - - -	Abbotshall -	June 19	Continued	
				June 27	Continued	
				July 10	Remitted for reconsideration	
				Aug. 28	Ground of complaint removed -	Aug. 29
258	June 18	Widow O'Neill - - -	Gorbals - -	June 19	Ascertain earnings of son, Edward	
				June 27	Remitted for reconsideration	
				July 10	Continued	
				Aug. 21	Ground of complaint removed -	Aug. 22
259	June 18	James Merry - - -	Ayr - -	June 19	Refused - - - -	June 20
260	June 19	Sarah M'Leod or Grant - -	Aberdeen -	June 19	Refused—(poorhouse) - -	June 20

No.	Date of Receipt of Application	Name of Pauper.	Parish.	Application laid before Board.	Deliverance by Board of Supervision.	Deliverance intimated to Applicant.
	1856.			1856.		1856.
261	June 19	Duncan Robertson - -	Dull - -	June 19	Remitted for reconsideration	
				July 31	Medical certificate as to applicant's wife	
				Aug. 14	Increase not sufficient	
				Aug. 28	Continued for decision of parochial board, interim increase having been given	
262	June 23	Chirsty M'Leod - - -	Snizort - -	June 27	Remitted for reconsideration	
				July 17	Ground of complaint removed -	July 18
263	June 23	Widow Mary Ann Mackenzie -	Kilmuir, Easter	June 27	Refused—(poorhouse) - -	June 28
264	June 23	John Nugent - - -	Stornoway -	June 27	Refused—not in receipt of par. relief -	June 28
265	June 23	Widow Kelly - - -	Campbeltown -	June 27	Refused - - - -	June 28
266	June 23	James M'Hardy, for James M'Carty	Kirkmichael (Abernethy)	June 27	Refused - - - -	June 28
267	June 20	Agnes Coupar Reid - -	Kilconquhar -	June 27	Refused - - -	June 28
268	June 23	Alexander Kirkwood - -	Denny - -	June 27	Refused - - - -	June 28
269	June 20	Christian Brown - - -	Lauder - -	June 27	Medical certificate	
				July 3	Remitted for reconsideration	
				July 17	Ground of complaint removed -	July 18
270	June 20	Alexander Grant - -	Abernethy (Elgin)	June 27	Medical certificate	
				July 31	Medical certificate as to wife	
				Aug. 14	Remitted for reconsideration	
				Aug. 28	Ground of complaint removed -	Aug. 29
271	June 21	Grace M'Dead - - -	Eastwood -	June 27	Remitted for reconsideration	
				July 10	Medical certificate	
				July 17	Refused - - - -	July 18
272	June 21	John Logan - - -	Campsie - -	June 27	Refused - - - -	June 28
273	June 21	John M'Lelland - - -	Mochrum -	June 27	Remitted for reconsideration	
				July 24	Increase not sufficient	
				July 31	Dead	
274	June 23	David M'Skimming - -	Straiton - -	June 27	Remitted for reconsideration	
				July 24	Ground of complaint removed -	July 25
275	June 23	William Pow - - -	Ayr - -	June 27	Refused - - - -	June 28

276	June 23	William Mackenzie - -	Inverness -	June 27	Refused—(poorhouse)	
277	June 24	Mary Walker or Dalziel - -	Cambusnethan	June 27	Remitted for reconsideration	
				Aug. 6	Ground of complaint removed—(poorhouse)	Aug. 7
278	June 24	John Kinross - - -	Dunblane -	June 27	Refused - - - -	June 28
279	June 24	Elizabeth Munro - -	St Cuthberts -	June 27	Refused - - - -	June 28
280	June 24	Widow Elspet Sharpe - -	St Mungo -	June 27	Refused - - - -	June 28
281	June 25	Rosina Bowie or Johnston -	Canongate -	June 27	Refused—(poorhouse) - -	June 28
282	June 26	Widow Catherine Campbell -	Lismore & Appin	June 27	Remitted for observations	
				Aug. 14	Ground of complaint removed -	Aug. 15
283	June 26	Widow Ann Mackenzie - -	Inverness -	June 27	Continued	
				July 3	Refused—(poorhouse) - -	July 4
284	June 26	Widow Martin M'Donald -	Lismore & Appin	June 27	Remitted for reconsideration	
				Aug. 14	Ground of complaint removed -	Aug. 15
285	June 26	Catherine Scrymgeour or Anderson	Dundee - -	June 27	Remitted for observations	
				July 10	Refused - - - -	July 11
286	June 26	Widow Joan Galbraith or M'Arthur	Colmonell -	June 27	Continued	
				July 3	Refused—(poorhouse) - -	July 4
287	June 25	James Begg - - -	Banchory Ternan	July 3	Remitted for reconsideration	
				Aug. 21	Ground of complaint removed -	Aug. 22
288	June 27	Widow Janet Wilson or Muir -	Hamilton -	July 3	Refused - - - -	July 4
289	June 27	Thomas Dodds - - -	Penicuick -	July 3	Continued	
				July 17	Withdrawn - - - -	July 18
290	June 27	Widow Joan Anderson or Grant	Aberdeen -	July 3	Refused—(poorhouse) - -	July 4
291	June 30	Margaret Frost or Malcolm -	Aberdeen -	July 3	Refused—(poorhouse) - -	July 4
292	June 30	Widow Isabel Macintosh or Fraser	Kiltarlity -	July 3	Remitted for reconsideration	
				Aug. 6	Ground of complaint removed -	Aug. 7
293	June 30	Widow Colin Macdonald -	Lochbroom -	July 3	Remitted for reconsideration	
				Aug. 21	Ground of complaint removed -	Aug. 22
294	June 30	Widow Elizabeth Bell - -	Lauder - -	July 3	Remitted for observations	
				July 17	Ground of complaint removed -	July 18

ABSTRACTS, showing how the Applications to the Board of Supervision by Paupers complaining on account of Inadequate Relief, from 1st July 1855 to 30th June 1856, have been disposed of.

Total number of applications, - - -		549
I. Number of applications refused at once, - -	300	
II. Number refused, not being in receipt of relief from any parish, - - - - -	14	
III. Number refused as informal or incompetent, -	4	
IV. Number refused after being remitted to inspector or parochial board, - - -	76	
V. Number in which, after being remitted to inspector or parochial board, the ground of complaint has been removed, - - - -	148	
VI. Number in which the applicant has died, or the complaint has been withdrawn, - -	5	
VII. Number undisposed of, - - - -	2	
		549

I. Number refused, - - - - -	394	
II. Number in which the ground of complaint has been removed, proceedings stopped by death of applicant, complaint withdrawn, or in which minute has been issued, - - - -	153	
III. Number undisposed of, - - - -	2	
		549

26th September 1856.

APPENDIX (B.)—No. 3.

ABSTRACT

OWING THE NUMBER OF APPLICATIONS WHICH HAVE BEEN MADE BY POOR PERSONS COMPLAINING OF INADEQUATE RELIEF FROM EACH PARISH IN SCOTLAND, FROM 1st JULY 1855 TO 30th JUNE 1856.

ABERDEEN.	
erdeen	6
erdour	1
oyne	0
ord	1
chindoir	0
chterless	1
helvie	0
se	1
urtie	0
rney	0
apel-of-Garioch	0
itt	0
any	0
ull	0
athie and Braemar	0
mond	0
iden	0
lsamond	0
viot	0
er, New	0
er, Old	0
umblade	0
umoak	0
ce	0
ht	0
lon	1
ntray	0
rgue	0
veran	1
aserburgh	1
vie	0
artly	0
ass	0
lenbucket	0
lenmuick	0
untly	1
sch	0
verury	1
eig	0
eithhall and Kinkell	0
emnay	0
ildrummy	0
incardine-O'Neil	2
ing Edward	0
innellar	0
innethmont	0
intore	0
eochel-Cushnie	0
eslie	0

Logie-Buchan	0
Logie-Coldstone	0
Longside	0
Lonmay	0
Lumphanan	0
Machar, New	0
Machar, Old	4
Meldrum, Old	0
Methlick	0
Midmar	0
Monquhitter	2
Monymusk	0
Newhills	0
Oyne	0
Peterculter	0
Peterhead	1
Pitsligo	0
Premnay	1
Rathen	1
Rayne	0
Rhynie	0
Skene	0
Slains	0
Strathdon	0
Strichen	1
Tarland and Migvie	1
Tarves	0
Tough	1
Towie	0
Tullynessle	1
Turriff	0
Tyrie	1
Udny	0
	31

ARGYLL.	
Ardchattan and Muckairn	2
Ardnamurchan	2
Campbeltown	2
Craignish	1
Dunoon and Kilmun	0
Gigha	0
Glassary	3
Glenorchy and Inishail	1
Inverchaolain	0
Inverary	0
Isla Combination	3
Jura and Colonsay	0

Kilbrandon	3
Kilcalmonell and Kilberry	2
Kilchrenan and Dalavich	4
Kilfinan	0
Kilfinichen	1
Killean and Kilchenzie	0
Kilmartin	0
Kilmodan	0
Kilmore and Kilbride	2
Kilninian and Kilmore	2
Kilninver and Kilmelfort	0
Knapdale (North)	0
Knapdale (South)	0
Lismore and Appin	10
Lochgoilhead	1
Morven	5
Saddell and Skipness	0
Southend	1
Strachur	0
Stralachlan	0
Torosay	1
Tyree and Coll	1
	47

AYR.	
Ardrossan	0
Auchinleck	0
Ayr	2
Ballantrae	1
Barr	0
Beith	1
Colmonell	1
Coylton	0
Craigie	0
Cumnock, New	0
Cumnock, Old	2
Dailly	0
Dalmellington	2
Dalry	0
Dalrymple	1
Dreghorn	0
Dundonald	0
Dunlop	0
Fenwick	0
Galston	0
Girvan	2
Irvine	2
Kilbirnie	1

Kilbride, West	0
Kilmarnock	1
Kilmaurs	3
Kilwinning	0
Kirkmichael	0
Kirkoswald	0
Largs	1
Loudoun	0
Mauchline	1
Maybole	1
Monkton	0
Muirkirk	0
Newton-upon-Ayr	3
Ochiltree	0
Riccarton	0
St Quivox	3
Sorn	0
Stair	0
Stevenston	1
Stewarton	0
Straiton	1
Symington	0
Tarbolton	0
	30

BANFF.

Aberlour	0
Alvah	1
Banff	1
Boharm	0
Botriphnie	1
Boyndie	0
Cabrach	0
Cullen	0
Deskford	0
Fordyce	0
Forglen	0
Gamrie	0
Grange	2
Inveravon	0
Inverkeithny	0
Keith	0
Kirkmichael	2
Marnoch	0
Mortlach	0
Ordiquhill	0
Rathven	0
Rothiemay	0
St Fergus	0
	7

BERWICK.

Abbey St Bathans	0
Ayton	0
Bunkle and Preston	0
Channelkirk	2
Chirnside	0
Cockburnspath	0
Coldingham	2
Coldstream	0
Cranshaws	0
Dunse	0
Earlstoun	0
Eccles	1
Edrom	0
Eyemouth	0
Fogo	0
Foulden	0
Gordon	0
Greenlaw	0
Hume	1
Hutton	0
Ladykirk	0
Langton	0
Lauder	2
Legerwood	0
Longformacus	0
Mertoun	0
Mordington	0
Nenthorn	0
Polwarth	0
Swinton	0
Westruther	0
Whitsome	0
	8

BUTE.

Cumbraes	0
Kilbride (Arran)	0
Kilmory	2
Kingarth	0
North Bute	0
Rothesay	3
	5

CAITHNESS.

Bower	0
Canisby	0
Dunnett	0
Halkirk	0
Latheron	5
Olrick	0
Reay	1
Thurso	0
Watten	1
Wick	2
	9

CLACKMANNAN.

Alloa	0
Clackmannan	4
Dollar	1
Logie	0
Tillicoultry	0
	5

DUMBARTON.

Arrochar	1
Bonhill	0
Cardross	3
Cumbernauld	1
Dumbarton	1
Kilmaronock	0
Kilpatrick, New	2
Kilpatrick, Old	1
Kirkintilloch	1
Luss	0
Roseneath	0
Row	0
	10

DUMFRIES.

Annan	1
Applegarth	0
Caerlaverock	1
Canonbie	1
Closeburn	1
Cummertrees	2
Dalton	0
Dornock	0
Dryfesdale	0
Dumfries	5
Dunscore	0
Durrisdeer	1
Eskdalemuir	0
Ewes	0
Glencairn	0
Graitny	0
Half Morton	0
Hoddam	0
Holywood	0
Hutton	0
Johnstone	1
Keir	0
Kirkconnell	0
Kirkmahoe	3
Kirkmichael	1
Kirkpatrick-Fleming	1
Kirkpatrick-Juxta	0
Langholm	0
Lochmaben	3
Middlebie	1
Moffat	0
Morton	1
Mousewald	0
Penpont	0
Ruthwell	1
St Mungo	1
Sanquhar	1
Tinwald	1
Torthorwald	0
Tundergarth	0
Tynron	1
Wamphray	0
Westerkirk	0
	28

EDINBURGH.

Borthwick	0
Calder, Mid	0
Calder, West	1
Canongate	10
Carrington	1
Cockpen	0
Colinton	1
Corstorphine	1
Cramond	0
Cranston	3
Crichton	0
Currie	0
Dalkeith	0
Duddingstone	0
Edinburgh	22
Fala	0
Glencross	1
Heriot	0
Inveresk	5
Kirknewton	0
Lasswade	2
Leith, North	0
Leith, South	6
Liberton	1
Newbattle	1
Newton	1
Penicuick	1
Ratho	0
St Cuthberts	38
Stow	1
Temple	0
	96

ELGIN OR MORAY.

Abernethy	1
Alves	0
Bellie	0
Birnie	0
Dallas	0
Drainy	0
Duffus	0
Duthill	0
Dyke and Moy	0
Edinkillie	1
Elgin	4
Forres	0
Kinloss	0
Knockando	0
New Spynie	1
Rafford	0
Rothes	0
St Andrews Lhanbride	0
Speymouth	0
Urquhart	2
	9

FIFE.

Abbotshall	2
Abdie	0
Aberdour	0
Anstruther, Easter	0
Anstruther, Wester	0
Arngask	0
Auchterderran	0
Auchtermuchty	0
Auchtertool	0
Ballingry	0
Balmerino	0
Beath	0
Burntisland	0
Cameron	0
Carnbee	0
Carnock	1
Ceres	0
Collessie	0
Crail	0
Creich	0
Cults	1
Cupar	2
Dairsie	0
Dalgety	0
Denino	0
Dunbog	0
Dunfermline	3
Dysart	2
Elie	0
Falkland	0
Ferry-Port-on-Craig	0
Flisk	0
Forgan	0
Inverkeithing	0
Kemback	1
Kennoway	0
Kettle	0
Kilconquhar	2
Kilmany	0
Kilrenny	0
Kinghorn	0
Kinglassie	0
Kingsbarns	0
Kirkcaldy	0
Largo	0
Leslie	0
Leuchars	0
Logie	0
Markinch	0
Monimail	0
Moonzie	0
Newburgh	0
Newburn	0
Pittenweem	0
St Andrews	0
St Leonards	0
St Monance	0
Saline	0
Scoonie	0
Strathmiglo	0
Torryburn	2
Wemyss	0
	16

FORFAR.

Aberlemno	0
Airlie	0
Arbirlot	0
Arbroath	0
Auchterhouse	0
Barry	0
Brechin	0
Caraldstone	0
Carmyllie	0
Cortachy	0
Craig	0
Dun	0
Dundee	3
Dunnichen	1
Edzell	0
Essie and Nevy	0
Farnell	0
Fearn	0
Forfar	0
Glammis	0
Glenisla	0
Guthrie	0
Inverarity	0
Inverkeillor	0
Kettins	1
Kingoldrum	0
Kinnell	1
Kinnettles	0
Kirkden	0
Kirriemuir	0
Lethnot	0
Liff and Benvie	0
Lintrathen	0
Lochlee	0
Logie-Pert	0
Lunan	0
Lundie and Fowlis Easter	0
Mains and Strathmartin	0
Marytoun	0
Menmuir	0
Monifieth	0
Monikie	0
Montrose	1
Murroes	0
Newtyle	1
Oathlaw	0
Panbride	0
Rescobie	0
Ruthven	0
St Vigeans	1
Strickathrow	0
Tannadice	0
Tealing	0
	9

HADDINGTON.

Aberlady	0
Athelstaneford	0
Bolton	0
Dirleton	0

Dunbar	1
Garvald	0
Gladsmuir	0
Haddington	1
Humbie	0
Innerwick	0
Morham	0
North Berwick	1
Oldhamstocks	1
Ormiston	0
Pencaitland	1
Prestonkirk	6
Prestonpans	0
Salton	0
Spot	0
Stenton	0
Tranent	2
Whitekirk	0
Whittingham	0
Yester	1
	14

INVERNESS.

Alvie	0
Ardersier	0
Barra	2
Boleskine and Abertarff	1
Bracadale	0
Cromdale	0
Croy	0
Daviot	0
Dores	1
Duirnish	1
Glenelg	0
Harris	1
Inverness	9
Kilmallie	0
Kilmonivaig	1
Kilmorack	0
Kilmuir (Skye)	0
Kiltarlity	2
Kingussie	0
Kirkhill	1
Laggan	0
Moy	0
Petty	0
Portree	0
Sleat	0
Small Isles	0
Snizort	1
Strath	6
Uist, North	0
Uist, South	0
Urquhart	3
	29

KINCARDINE.

Arbuthnot	0
Banchory-Devenick	0
Banchory-Ternan	1
Benholm	0
Bervie	0
Dunottar	0
Durris	0
Fettercairn	0
Fetteresso	0
Fordoun	1
Garvock	0
Glenbervie	0
Kinneff	0
Laurencekirk	1
Maryculter	0
Marykirk	0
Nigg	0
St Cyrus	1
Strachan	0
	4

KINROSS.

Cleish	0
Kinross	1
Orwell	0
Portmoak	0
	1

KIRKCUDBRIGHT.

Anwoth	0
Balmaclellan	1
Balmaghie	0
Borgue	0
Buittle	0
Carsphairn	2
Colvend	0
Crossmichael	0
Dalry	1
Girthon	0
Kells	0
Kelton	0
Kirkbean	0
Kirkcudbright	0
Kirkgunzeon	0
Kirkmabreck	0
Kirkpatrick-Durham	3
Kirkpatrick-Irongray	0
Lochrutton	0
Minnigaff	0
New Abbey	0
Parton	0
Rerrick	0
Terregles	2
Tongland	0
Troqueer	1
Twynholm	0
Urr	1
	11

LANARK.

Avondale	2
Barony	11
Biggar	5
Blantyre	4
Bothwell	4
Cadder	0
Cambuslang	0
Cambusnethan	5
Carluke	1
Carmichael	0
Carmunnock	0
Carnwath	0
Carstairs	0
Covington	0
Crawford	0
Crawfordjohn	0
Culter	0
Dalserf	0
Dalziel	0
Dolphington	0
Douglas	0
Dunsyre	0
Glasgow	7
Glassford	2
Gorbals	7
Govan	1
Hamilton	4
Kilbride, East	0
Lanark	1
Lesmahago	2
Libberton	0
Monkland, New	2
Monkland, Old	2
Pittenain	0
Rutherglen	3
Shotts	0
Stonehouse	0
Symington	0
Wandell and Lamington	0
Walston	0
Wiston and Roberton	1
	64

LINLITHGOW.

Abercorn	0
Bathgate	1
Borrowstounness	0
Carriden	0
Dalmeny	0
Ecclesmachen	0
Kirkliston	0
Linlithgow	0
Livingstone	0
Queensferry	0
Torphichen	0
Uphall	0
Whitburn	1
	2

NAIRN.

lach	0
learn	0
lor	0
n	4
	4

ORKNEY AND SHETLAND.

ORKNEY.

ay and Harray	0
ss and Burness	0
and Rendal	0
h	0
n	0
and Græmsay	0
kwall	0
y	2
hir	0
aldshay, South	1
say and Egilshay	0
Andrews and Deerness	0
dwick	1
pinshay	0
nnis	0
mness	0
nsay and Eday	0
lls and Flotta	0
stray & Papa Westray	0

SHETLAND.

ssay	0
ting	0
nrossness	0
lar	0
wick	0
sting	1
th Mavine	0
dsting	0
gwall	0
st	0
lls	0
ll	0
	5

PEEBLES.

oughton	0
umelzier	0
delstone	0
merleithen	0
rkurd	0
nton	1
yne and Megget	0
anor	0
wlands	0
ebles	3
irling	0
Stobo	0
Traquair	0
Tweedsmuir	0
	4

PERTH.

Aberdalgie	0
Aberfoyle	0
Abernethy	0
Abernyte	0
Alyth	0
Auchterarder	0
Auchtergaven	0
Balquhidder	0
Bendochy	0
Blackford	0
Blair-Athol	0
Blairgowrie	3
Caliander	0
Caputh	0
Cargill	0
Clunie	0
Collace	0
Comrie	0
Coupar-Angus	0
Crieff	0
Culross	2
Dowally	0
Dron	0
Dull	3
Dumbarney	0
Dunblane	1
Dunkeld	0
Dunkeld, Little	1
Dunning	0
Errol	1
Forgandenny	0
Forteviot	0
Fortingall	1
Fossaway	2
Foulis Wester	0
Gask	0
Glendevon	0
Inchture	0
Kenmore	1
Killin	1
Kilmadock	0
Kilspindie	0
Kincardine	0
Kinclaven	0
Kinfauns	0
Kinloch	1
Kinnaird	0
Kinnoull	2
Kirkmichael	0
Lethendy	0
Logierait	2
Longforgan	0
Madderty	0
Meigle	0
Methven	0
Moneydie	0
Monivaird	0
Monzie	0
Moulin	1
Muckhart	0
Muthil	0
Perth	13
Port of Monteith	0
Rattray	0
Redgorton	0
Rhynd	0
Scone	0
St Madoes	0
St Martins	0
Tibbermuir	0
Trinity-Gask	0
Tulliallan	0
Weem	0
	35

RENFREW.

Abbey	1
Cathcart	0
Eaglesham	0
Eastwood	4
Erskine	1
Greenock	0
Houstoun	1
Inchinnan	0
Innerkip	0
Kilbarchan	0
Kilmalcolm	0
Lochwinnoch	2
Mearns	0
Neilston	1
Paisley	0
Port-Glasgow	1
Renfrew	0
	11

ROSS & CROMARTY.

Alness	0
Applecross	0
Avoch	0
Barvas	0
Contin	0
Cromarty	1
Dingwall	1
Edderton	0
Fearn	0
Fodderty	5
Gairloch	1
Glenshiel	0
Killearnan	0
Kilmuir, Easter	1
Kiltearn	0
Kincardine	0
Kintail	1
Knockbain	1

Lochalsh	0
Lochbroom	2
Lochcarron	0
Lochs	0
Logie Easter	0
Nigg	0
Resolis or Kirkmichael	0
Rosemarkie	0
Rosskeen	0
Stornoway	7
Tain	0
Tarbat	0
Uig	1
Urquhart	0
Urray	2
	23

ROXBURGH.

Anerum	0
Ashkirk	0
Bedrule	0
Bowden	0
Castleton	0
Cavers	0
Crailing	0
Eckford	0
Ednam	0
Hawick	3
Hopekirk	0
Hownam	0
Jedburgh	0
Kelso	1
Kirkton	0
Lilliesleaf	0
Linton	0
Mackerston	0
Maxton	0
Melrose	0
Minto	0
Morebattle	0
Oxnam	0
Roberton	0
Roxburgh	0
St Boswells	0
Smailholm	2
Southdean	0
Sprouston	0
Stitchel	0
Wilton	1
Yetholm	0
	7

SELKIRK.

Ettrick	0
Galashiels	0
Selkirk	0
Yarrow	0
	0

STIRLING.

Airth	0
Alva	1
Baldernock	0
Balfron	1
Bothkennar	0
Buchanan	1
Campsie	2
Denny	2
Drymen	0
Dunipace	1
Falkirk	1
Fintry	0
Gargunnock	0
Killearn	0
Kilsyth	0
Kippen	1
Larbert	0
Lecropt	0
Muiravonside	0
Polmont	0
St Ninians	3
Slamannan	0
Stirling	1
Strathblane	0
	14

SUTHERLAND.

Assynt	
Clyne	
Creich	
Dornoch	
Duirness	
Eddrachillis	
Farr	
Golspie	
Kildonan	
Lairg	
Loth	
Rogart	
Tongue	

WIGTON.

Glasserton	
Inch	
Kirkcolm	
Kirkinner	
Kirkmaiden	
Kirkowan	
Leswalt	
Luce, New	
Luce, Old	
Mochrum	
Penninghame	
Portpatrick	
Sorby	
Stoneykirk	
Stranraer	
Whithorn	
Wigton	
	1

SUMMARY.

Counties.	
Aberdeen	31
Argyll	47
Ayr	30
Banff	7
Berwick	8
Bute	5
Caithness	9
Clackmannan	5
Dumbarton	10
Dumfries	28
Edinburgh	96
Elgin or Moray	9

Counties.	
Fife	16
Forfar	9
Haddington	14
Inverness	29
Kincardine	4
Kinross	1
Kirkcudbright	11
Lanark	64
Linlithgow	2
Nairn	4
Orkney and Shetland	5
Peebles	4

Counties.	
Perth	3
Renfrew	1
Ross and Cromarty	2
Roxburgh	
Selkirk	
Stirling	1
Sutherland	
Wigton	1
Total	54

APPENDIX (B.) No. 4.

GENERAL ABSTRACT

OF

RECEIPT AND EXPENDITURE.

APPENDIX

GENERAL ABSTRACT of Receipt and Expenditure for the Relief and

Note.—In the Parishes marked with an Asterisk (*) there has been an additional expenditure on account of

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen - - - - - *	8,139 0 7	...	555 19 6	8,695 0 1
2	Aberdour - - - - -	...	206 9 4	...	206 9 4
3	Aboyne - - - - -	151 9 6¾	...	26 18 6¼	178 8 1
4	Alford - - - - -	...	119 4 3½	17 2 3	136 6 6
5	Auchindoir - - - - - *	...	155 14 0	16 15 1	172 9 1
6	Auchterless - - - - -	...	320 10 11	19 13 4½	340 4 3
7	Belhelvie - - - - -	500 17 4	...	5 16 2	506 13 6
8	Birse - - - - -	368 8 1½	3 11 5	56 15 3	428 14 9
9	Bourtie - - - - -	...	20 5 3¼	23 11 2	43 16 5
10	Cairney - - - - -	328 12 8½	...	16 4 8	344 17 4
11	Chapel-of-Garioch - - -	286 4 3	...	30 16 3	317 0 6
12	Clatt - - - - - *	274 6 1¾	...	0 3 11	274 10 0
13	Cluny - - - - -	302 0 5	...	3 11 0	305 11 5
14	Coull - - - - - *	...	105 16 11½	3 0 0	108 16 11
15	Crathie and Braemar - - *	416 3 3¾	...	9 3 8	425 6 11
16	Crimond - - - - - *	151 5 7	...	19 12 5	170 18 0
17	Cruden - - - - -	562 6 2	...	26 1 2	588 7 4
18	Culsamond - - - - -	315 9 7½	...	31 18 5	347 8 0
19	Daviot - - - - -	...	80 16 2½	29 0 8	109 16 10
20	Deer, New - - - - - *	...	441 18 9	114 10 1½	556 8 10
21	Deer, Old - - - - - *	1,206 17 6	...	49 0 6	1,255 18 0
22	Drumblade - - - - -	186 13 0½	...	26 1 4½	212 14 5
23	Drumoak - - - - -	...	44 1 8¾	33 7 7	77 9 3
24	Dyce - - - - - *	102 1 8½	...	2 16 8	104 18 4
25	Echt - - - - -	...	231 3 8½	8 8 5	239 12 1
26	Ellon - - - - -	400 7 2	...	15 14 2	416 1 4
27	Fintray - - - - -	183 1 6½	...	4 0 7½	187 2 2
28	Forgue - - - - -	633 12 4	...	31 18 6	665 10 10
29	Foveran - - - - -	505 15 8½	...	11 12 8	517 8 4
30	Fraserburgh - - - -	717 3 0	...	37 14 5	754 17 5
31	Fyvie - - - - -	741 16 3¾	...	30 12 6	772 8 9
32	Gartly - - - - - *	220 4 8½	...	79 16 11	300 1 7
33	Glass - - - - - *	257 16 9½	...	5 12 6	263 9 3
34	Glenbucket - - - -	63 5 3½	...	0 9 0	63 14 3
35	Glenmuick - - - - - *	610 8 10½	...	24 0 5	634 9 3
36	Huntly - - - - - *	951 18 9	...	56 14 9½	1,008 13 6
37	Insch - - - - - *	279 10 4	...	50 12 4	330 2 8
38	Inverury - - - - - *	292 8 7	...	18 2 4	310 10 11
39	Keig - - - - -	...	153 7 1½	26 0 0	179 7 1
40	Keithhall and Kinkell - -	...	99 17 5½	28 14 8½	128 12 2
41	Kemnay - - - - -	163 10 6	...	...	163 10 6
42	Kildrummy - - - - - *	...	57 3 10	78 12 10¼	135 16 8
43	Kincardine O'Neil - - -	352 15 7	...	49 13 1	402 8 8
44	King Edward - - - - - *	535 0 0	...	20 16 1	555 16 1
45	Kinnellar - - - - -	...	102 4 10¼	16 17 2	119 2 0
46	Kinnethmont - - - - - *	368 14 2	...	75 0 0	443 14 2

...)—No. 4.

...NAGEMENT of the POOR in each Parish, for the Year ended 14th May 1856.

...itary measures and Poorhouse Buildings, the particulars of which are stated in a separate Table (No. 5).

| EXPENDITURE. | | |

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
47	Kintore *	310 5 5	...	21 13 8	331 19 1
48	Leochel-Cushnie	...	119 11 8	32 1 1½	151 12 9½
49	Leslie	77 19 0¼	...	...	77 19 0¼
50	Logie-Buchan	150 3 1½	...	2 15 8	152 18 9½
51	Logie-Coldstone *	...	157 0 9	7 5 3	164 6 0
52	Longside *	745 14 5	...	21 9 0	767 3 5
53	Lonmay	425 13 5	...	29 19 2	455 12 7
54	Lumphanan	...	139 1 7	31 8 11½	170 10 6½
55	Machar, New *	283 7 3½	...	49 3 4	332 10 7½
56	Machar, Old *	7,618 4 8½	...	236 18 9½	7,855 3 6
57	Meldrum	383 4 3	...	66 3 6	449 7 9
58	Methlick	220 1 8	...	15 12 5½	235 14 1½
59	Midmar	191 19 8	...	6 6 6	198 6 2
60	Monquhitter *	707 6 6	...	50 0 0	757 6 6
61	Monymusk	180 0 11½	...	3 12 3	183 13 2½
62	Newhills	759 18 1½	...	11 3 3	771 1 4½
63	Oyne *	252 17 7½	...	3 9 11	256 7 6½
64	Peterculter	115 4 11½	...	49 19 1	165 4 0½
65	Peterhead *	1,969 3 11	...	112 8 1½	2,081 12 0½
66	Pitsligo	329 0 0½	...	5 11 2	334 11 2½
67	Premnay *	...	5 18 5¼	44 3 8	50 2 1¼
68	Rathen	218 16 4½	...	15 12 1	234 8 5½
69	Rayne	...	111 2 6	34 11 0	145 13 6
70	Rhynie *	277 16 7	...	8 18 10	286 15 5
71	Skene	332 12 9½	...	8 15 2½	341 8 0
72	Slains *	...	211 8 9	11 16 3	223 5 0
73	Strathdon	...	196 13 1	61 0 0	257 13 1
74	Strichen *	518 7 10	...	13 15 6	532 3 4
75	Tarland and Migvie *	208 10 3½	...	6 13 0	215 3 3½
76	Tarves	215 16 11	...	4 16 3	220 13 2
77	Tough *	95 12 6	8 0 0	8 19 9	112 12 3
78	Towie	...	159 11 3½	3 10 1	163 1 4½
79	Tullynessle *	...	142 19 9	14 2 4	157 2 1
80	Turriff *	852 11 3	...	117 0 3	969 11 6
81	Tyrie	693 9 0	...	34 12 5	728 1 5
82	Udny	298 14 9	...	2 19 6	301 14 3
	Total	39,001 19 1¼	3,393 13 8	2,937 10 6½	45,333 3 3¾
	ARGYLL.				
1	Ardchattan and Muckairn *	743 1 3	...	15 19 11	759 1 2
2	Ardnamurchan *	1,596 14 7	...	28 9 0	1,625 3 7
3	Campbeltown *	2,564 6 5	...	99 4 3	2 663 10 8
4	Craignish	278 2 3	...	3 11 5	281 13 8
5	Dunoon and Kilmun *	678 9 4¾	...	6 5 5	684 14 9¾
6	Gigha	75 6 0½	...	2 0 0	77 6 0½
7	Glassary *	1,314 13 2	...	68 15 3	1,383 8 5
8	Glenorchy and Inishail	464 19 4	...	7 10 4	472 9 8
9	Inverary *	701 10 5	...	17 15 3	719 5 8
10	Inverchaolain	...	125 15 0	...	125 15 0
11	Isla Combination *	3,331 6 10	...	53 9 5	3.384 16 3
12	Jura and Colonsay	...	364 5 0½	12 6 3	376 11 3½
13	Kilbrandon	717 19 1	...	21 18 7	739 17 8
14	Kilcalmonell and Kilberry	420 0 0	...	24 5 3	444 5 3
15	Kilchrennan and Dalavich *	326 19 2½	...	6 0 0	332 19 2½

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
242 3 6½	1 3 4	11 14 7	24 17 0½	0 16 2	280 14 8	47
133 19 8	0 15 2	12 6 1	7 13 5	...	154 14 4	48
81 11 6½	...	0 10 0	9 15 0	...	91 16 6½	49
138 0 4	3 18 0	6 14 0	12 12 0	...	161 4 4	50
131 0 1½	0 14 6	10 12 0	18 0 4	...	160 6 11½	51
645 6 0	25 0 0	20 17 9	31 6 8	2 16 0	725 6 5	52
327 17 11½	45 17 6	15 5 0	32 4 11	4 16 4	426 1 8½	53
105 12 8⅓	4 9 10	8 2 11½	17 15 3	20 15 9½	156 16 6⅓	54
249 10 10½	1 15 6	9 17 2	13 17 7	...	275 1 1½	55
6,064 2 9	68 15 10	200 3 4	615 19 6	11 6 8	6,960 8 1	56
266 12 5	4 8 1	26 11 6	44 19 3	9 16 6	352 7 9	57
180 1 8	2 9 6	10 0 4	17 5 3	...	209 16 9	58
179 12 10	1 13 0	8 16 6	20 16 10½	5 18 1	216 17 3½	59
475 0 0	9 2 6	17 0 0	50 0 0	2 6 10	553 9 4	60
128 0 1½	9 12 0	7 5 0	20 7 6	...	165 4 7½	61
696 10 6	24 12 6	22 7 7	43 13 6	2 11 9	789 15 10	62
149 18 9	1 1 0	7 3 9	19 18 0	1 0 0	179 1 6	63
134 18 0½	9 11 10	10 10 0	24 14 11	0 1 0	179 15 9⅓	64
1,821 14 6	97 15 2	55 0 0	110 15 10	43 2 4	2,128 7 10	65
240 7 11	...	11 2 5	25 17 6	2 16 10	280 4 8	66
92 11 9½	0 5 6	6 10 2	13 16 9	...	113 4 2½	67
263 15 6	1 17 6	17 2 10	26 7 11	...	309 3 9	68
98 6 6	1 11 0	2 10 0	10 0 0	...	112 7 6	69
193 16 5	3 19 10	8 0 0	27 2 8	112 7 8	345 6 7	70
304 17 9	6 3 6	14 10 0	28 5 0	...	353 16 3	71
178 15 4⅓	2 12 4	10 0 0	27 15 0	...	219 2 8½	72
191 5 1	28 15 0	17 9 7	20 19 1	...	258 8 9	73
428 3 0⅓	12 16 7½	16 10 0	37 8 3	...	494 17 11	74
154 10 4⅓	5 1 2	13 2 6	19 9 7½	...	192 3 8	75
196 13 4⅓	12 0 10½	5 16 2	24 9 6	...	238 19 11	76
84 18 10½	6 13 5½	6 0 0	11 3 11½	12 19 11	121 16 2⅓	77
125 6 2	10 3 0	16 10 1	14 18 3	...	166 17 6	78
129 9 4	1 18 6	7 0 0	10 19 3	...	149 7 1	79
746 17 10	9 8 2	31 8 10	52 5 5	3 18 0	843 18 3	80
589 19 6½	...	27 16 9	31 0 0	...	648 16 3⅓	81
268 3 6	6 10 9	10 0 0	26 10 2	...	311 4 5	82
34,622 6 0½	1,088 10 5	1,597 7 4	3,606 0 1½	371 15 3½	41,285 19 2½	
680 6 5	29 8 5	32 9 0	49 19 10	0 12 5	792 16 1	1
1,189 0 0	10 17 6	64 10 0	70 14 3½	5 7 7	1,340 9 4⅓	2
1,760 8 4½	65 1 8½	79 14 0	134 11 4⅓	19 16 0	2,059 11 5½	3
188 14 1	15 3 0	7 1 0	43 17 7	...	254 15 8	4
605 16 5½	6 3 2	26 14 0	98 15 5	2 16 8	740 5 8½	5
63 10 2	1 12 4½	...	8 19 4	...	74 1 10½	6
1,165 13 6	52 15 9	40 7 6	89 14 11	0 14 0	1,349 5 8	7
421 16 6½	5 17 6	17 14 4	38 17 2	30 3 5	514 8 11½	8
540 10 3	25 0 0	30 0 0	30 0 0	...	625 10 3	9
113 16 10½	9 2 2	2 9 6	22 0 8	...	147 9 2½	10
2,557 18 8	63 7 11	191 1 0	279 10 6	10 1 7	3,101 19 8	11
312 17 2¼	10 3 0¾	21 5 0	31 14 4½	4 5 1	380 4 8½	12
668 7 5½	22 8 8	12 7 0	20 6 5	12 16 9	736 6 3½	13
314 8 7	22 12 1	27 5 6	55 12 6	...	419 18 8	14
295 4 4	6 13 0	11 10 0	20 4 3	6 6 8	339 18 3	15

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
16	Kilfinan - - - - - -	285 8 6½	...	17 3 6	302 12 0½
17	Kilfinichen - - - - - -	773 14 9½	...	24 13 1	798 7 10½
18	Killean and Kilchenzie - - *	546 7 6	...	43 19 8	590 7 2
19	Kilmartin - - - - - -	...	166 14 5	8 7 10	175 2 3
20	Kilmodan - - - - - -	...	...	124 16 2	124 16 2
21	Kilmore and Kilbride - - -	1,290 7 0	...	54 6 7	1,344 13 7
22	Kilninian and Kilmore - - *	766 5 4	...	28 10 4	794 15 8
23	Kilninver and Kilmelfort - -	412 14 0	...	3 10 0	416 4 0
24	Knapdale, North - - - *	535 16 4½	...	14 12 4	550 8 8½
25	Knapdale, South - - -	...	210 1 0	23 5 5	233 6 5
26	Lismore and Appin - - -	995 18 7	...	25 4 9	1,021 3 4
27	Lochgoilhead - - - - *	326 7 1	...	5 5 9	331 12 10
28	Morven - - - - - *	617 14 0	...	...	617 14 0
29	Saddell and Skipness - - -	360 14 11	...	11 14 6	372 9 5
30	Southend - - - - - -	215 6 6½	...	13 5 4	228 11 10½
31	Strachur - - - - - *	...	...	104 9 1	104 9 1
32	Stralachlan - - - - -	...	42 10 0	...	42 10 0
33	Torosay - - - - - -	669 1 2	...	7 1 6	676 2 8
34	Tyree and Coll - - - - -	604 8 10	...	36 18 6	641 7 4
	Total -	21,613 12 7¾	909 5 5½	914 14 8	23,437 12 9¼
	AYR.				
1	Ardrossan - - - - - -	1,344 14 2	...	...	1,344 14 2
2	Auchinleck - - - - -	...	379 18 3½	14 8 3	394 6 6½
3	Ayr - - - - - - -	1,994 7 9½	...	320 10 0	2,314 17 9½
4	Ballantrae - - - - - *	336 18 2½	...	0 7 0	337 5 2½
5	Barr - - - - - - -	...	...	230 19 11½	230 19 11½
6	Beith - - - - - - *	941 18 4¼	...	63 10 0	1,005 8 4¼
7	Colmonell - - - - -	636 1 1½	...	17 13 2	653 14 3½
8	Coylton - - - - - *	375 6 0	...	...	375 6 0
9	Craigie - - - - - -	...	88 14 6	6 16 6	95 11 0
10	Cumnock, New - - - - *	423 14 4½	...	11 12 8	435 7 0½
11	Cumnock, Old - - - -	594 12 6	...	20 7 8	615 0 2
12	Dailly - - - - - *	605 18 5½	...	19 15 1½	625 13 7
13	Dalmellington - - - - *	330 15 0	...	71 7 10	402 2 10
14	Dalry - - - - - -	1,624 13 9	...	12 5 4	1,636 19 1
15	Dalrymple - - - - -	...	...	210 6 3	210 6 3
16	Dreghorn - - - - -	239 16 8	...	0 19 6	240 16 2
17	Dundonald - - - - -	1,610 3 4	...	76 8 1½	1,686 11 5½
18	Dunlop - - - - - -	70 8 4¼	...	20 19 7	91 7 11¼
19	Fenwick - - - - - *	272 7 0	...	1 12 7½	273 19 7½
20	Galston - - - - - -	...	608 6 3½	...	608 6 3½
21	Girvan - - - - - - *	1,892 9 6	...	103 18 9	1,996 8 3
22	Irvine - - - - - -	1,173 9 8	...	81 3 6	1,254 13 2
23	Kilbirnie - - - - -	652 12 2½	...	...	652 12 2½
24	Kilbride, West - - - -	331 11 2	...	...	331 11 2
25	Kilmarnock - - - - -	2,490 15 10	...	74 3 8½	2,564 19 6½
26	Kilmaurs - - - - -	578 7 4½	...	1 15 0	580 2 4½
27	Kilwinning - - - - -	1,228 7 5	...	175 1 6	1,403 8 11
28	Kirkmichael - - - - -	...	480 0 0	13 16 2	493 16 2
29	Kirkoswald - - - - - *	187 7 4	...	...	187 7 4
30	Largs - - - - - - *	685 2 6	...	22 15 2	707 17 8
31	Loudoun - - - - - -	957 8 10	...	28 18 10	986 7 8
32	Mauchline - - - - -	...	325 0 0	25 15 1	350 15 1

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
276 6 0	1 12 0	27 10 0	24 0 4	...	329 8 4	16
670 7 3	13 10 5½	56 0 0	52 10 8	5 19 6	798 7 10½	17
413 4 1	1 10 0	22 2 10	36 19 2	...	473 16 1	18
112 13 4	4 5 5	20 8 10	22 19 11	14 14 9	175 2 3	19
98 11 0	1 6 6	2 11 6	6 8 0	...	108 17 0	20
890 18 0	60 16 0	30 7 3½	133 18 3	42 19 6	1,158 19 0½	21
620 14 10	50 5 2½	35 0 0	58 19 10	...	764 19 10½	22
339 10 0	...	10 10 0	18 10 0	25 0 0	393 10 0	23
489 9 1½	17 6 6	41 3 2	35 6 7	...	583 5 4½	24
131 4 0	3 4 6	18 0 0	42 5 6	...	194 14 0	25
844 8 4½	23 4 3½	35 4 0	109 9 1	37 11 2	1,049 16 11	26
239 16 7	3 11 3	17 5 9	20 6 10	10 18 5	291 18 10	27
541 1 0	23 8 6½	16 18 8½	50 17 4	0 2 6	632 8 1	28
325 5 0	18 5 2	8 17 2	39 14 7	...	392 1 11	29
159 17 2	1 7 6	40 0 0	18 18 6½	...	220 3 2½	30
81 6 7	1 15 6	10 3 2	10 0 0	1 3 10	104 9 1	31
42 10 0	16 0 0	...	1 10 0	...	60 0 0	32
344 6 5½	20 3 0½	14 0 0	25 0 0	82 2 8	485 12 2	33
477 18 5½	80 13 0½	59 15 0	63 9 6	...	681 16 0	34
17,977 16 1¾	688 11 2¾	1,030 5 3	1,766 2 9	313 12 6	21,776 7 10½	
1,132 19 8	90 7 5	26 9 2	94 7 6	2 1 10	1,346 5 7	1
204 13 11½	53 17 11	20 0 0	54 10 8	1 0 10	334 3 4½	2
1,677 18 11½	79 12 9½	97 5 4	186 8 0	16 5 6	2,057 10 7	3
247 8 11½	13 7 8½	20 0 0	44 5 0½	0 8 4	325 10 0½	4
196 5 0	12 5 0	2 2 6	12 0 0	...	222 12 6	5
938 10 5	3 4 0	20 0 0	75 19 9	19 19 6	1,057 13 8	6
473 8 10	24 0 6½	27 7 1	57 8 3	12 9 5	594 14 1½	7
299 5 6½	8 0 9	7 10 2	31 14 5	2 3 9	348 14 7½	8
76 9 0	5 5 5	...	12 6 0	...	94 0 5	9
406 4 4½	29 7 2	24 17 0	39 15 9½	1 8 2	501 12 6	10
541 11 5	21 8 3	24 0 4	37 5 11	...	624 5 11	11
504 4 1½	31 7 4	20 0 0	51 6 6	...	606 17 11½	12
255 16 0	3 15 1	22 10 0	20 16 11	0 6 8	303 4 8	13
654 0 2	162 15 6	23 4 4	115 11 11½	15 0 0	970 11 11½	14
135 13 5	8 14 10	7 2 6	12 15 8	...	164 6 5	15
218 1 6	13 19 9	1 16 9	39 9 7	...	273 7 7	16
1,213 14 10	30 9 7½	57 11 9	170 12 7	4 9 1	1,476 17 10½	17
103 17 0	0 19 1½	1 5 6	24 15 10½	...	130 17 6	18
179 3 9½	56 5 10½	7 14 9	35 8 7	...	278 13 0	19
430 11 3½	66 10 10	35 15 0	48 4 6	9 8 11	590 10 6½	20
1,568 7 2	180 15 3	77 13 1	114 17 3	1 4 0	1,942 16 9	21
903 3 3	17 3 6	37 0 0	91 6 10	...	1,048 13 7	22
448 4 2½	105 13 2	20 0 0	62 11 7½	18 0 2	654 9 2	23
277 6 8	12 13 9	35 7 11½	39 4 4	...	364 12 8½	24
2,651 14 7½	529 7 1	90 4 4	308 16 9½	1 17 0	3,581 19 10	25
460 2 5½	45 2 10½	47 0 3	41 8 6½	...	593 14 1½	26
973 16 1	53 10 8	43 2 0	113 13 3½	0 7 8	1,184 9 8½	27
341 5 8½	38 6 10½	28 5 1	32 8 11	49 3 10	489 10 5	28
181 7 5½	4 7 4	2 15 2	29 7 3	...	217 17 2½	29
551 0 4½	7 14 4	31 0 0	35 0 0	...	624 14 8½	30
779 17 10	19 15 10	61 1 0	74 9 4	4 14 10	939 18 10	31
267 18 1½	69 2 10½	16 6 3	33 1 11	...	386 9 2	32

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
33	Maybole - - - - - *	1,346 0 6	...	49 16 10	1,395 17 4
34	Monkton - - - - -	733 16 4	...	43 18 7	777 14 11
35	Muirkirk - - - - -	779 19 3	...	12 19 0	792 18 3
36	Newton-upon-Ayr - - -	654 2 3	...	15 10 3	669 12 6
37	Ochiltree - - - - -	327 15 8½	...	7 1 2	334 16 10½
38	Riccarton - - - - -	894 2 1	...	41 17 7	935 19 8
39	St Quivox - - - - - *	1,652 5 0½	...	70 0 2	1,722 5 2½
40	Sorn - - - - - -	856 9 2	...	23 12 9	880 1 11
41	Stair - - - - - -	...	109 11 8½	...	109 11 8½
42	Stevenston - - - - -	995 12 2½	...	...	995 12 2½
43	Stewarton - - - - -	656 14 4	...	2 12 1	659 6 5
44	Straiton - - - - -	...	171 1 11½	...	171 1 11½
45	Symington - - - - -	...	...	274 18 10	274 18 10
46	Tarbolton - - - - -	440 7 9	...	12 0 0	452 7 9
	Total -	30,916 11 6½	1,837 12 9	2,155 19 6½	34,910 3 10
	BANFF.				
1	Aberlour - - - - -	279 15 9	...	24 4 7½	304 0 4½
2	Alvah - - - - -	...	214 7 6½	9 9 10	223 17 4½
3	Banff - - - - - *	748 0 10	...	25 1 0	773 1 10
4	Boharm - - - - -	342 0 0	...	25 5 5½	367 5 5½
5	Botriphnie - - - - -	66 18 2½	...	3 15 9	70 13 11½
6	Boyndie - - - - -	260 5 5	...	72 14 10	333 0 3
7	Cabrach - - - - -	126 16 0	...	5 14 1	132 10 1
8	Cullen - - - - -	351 8 10¼	...	22 4 5½	373 13 3¾
9	Deskford - - - - -	176 11 5½	...	10 6 8	186 18 1½
10	Fordyce and Portsoy - - *	867 14 6	...	40 18 10	908 13 4
11	Forglen - - - - -	170 1 8¼	...	4 18 9	175 0 5¼
12	Gamrie and Macduff - - -	726 15 0	...	26 16 9	753 11 9
13	Grange - - - - -	290 16 6	...	...	290 16 6
14	Inveravon - - - - -	800 5 7½	...	30 19 8	831 5 3½
15	Inverkeithny - - - -	...	79 0 4½	...	79 0 4½
16	Keith - - - - -	908 5 4	...	49 15 9	958 1 1
17	Kirkmichael - - - -	597 12 10	...	18 19 0	616 11 10
18	Marnoch - - - - - *	900 17 3	...	34 12 8½	935 9 11½
19	Mortlach - - - - - †	500 0 0	...	13 19 2	513 19 2
20	Ordiquhill - - - - -	100 13 8½	...	2 14 11	103 8 7½
21	Rathven - - - - - *	1,203 2 0	...	165 8 6	1,368 10 6
22	Rothiemay - - - - - *	559 12 7	...	57 4 9	616 17 4
23	St Fergus - - - - -	270 4 8½	...	100 3 1	370 7 9½
	Total -	10,247 18 3	293 7 11	745 8 7	11,286 14 9
	BERWICK.				
1	Abbey St Bathans - - *	35 18 6	...	...	35 18 6
2	Ayton - - - - - *	639 7 8½	...	59 9 5	698 17 1½
3	Buncle and Preston - - *	178 13 4	...	...	178 13 4
4	Channelkirk - - - -	271 18 3	...	...	271 18 3
5	Chirnside - - - - -	545 12 0	...	4 10 10	550 2 10
6	Cockburnspath - - - -	257 14 9	...	23 11 6	281 6 3
7	Coldingham - - - -	854 5 4	...	64 9 5	918 14 9
8	Coldstream - - - -	1,148 8 2½	...	32 7 11	1,180 16 1½
9	Cranshaws - - - - -	...	...	27 0 2	27 0 2
10	Dunse - - - - - *	912 5 0½	...	463 0 11	1,375 5 11½

† County of Banff, No. 19.—Mortlach. No return received.

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
1,115	7	2½	30	14	9½	56	19	5	99	7	2½	14	18	1	1,317	6	8⅓	33
441	4	3½	42	3	11	26	8	0	39	12	1	13	4	8	562	12	11½	34
523	10	5	58	17	9	26	0	0	56	15	7	58	8	3	723	12	0	35
610	10	1	33	11	3	30	6	11	40	0	0	1	3	0	715	11	3	36
304	8	10⅓	5	16	5½	12	18	5	30	7	4⅓	...			353	11	1½	37
764	11	3	63	13	10½	32	6	0	57	15	4½	47	0	5	965	6	11	38
1,414	3	4¾	111	19	8	49	10	3	126	3	5½	21	13	3	1,723	10	0¼	39
713	12	8	9	9	11	31	0	0	97	6	6	68	2	0	919	11	1	40
59	17	10	8	0	3½	13	18	11½	16	10	8	...			98	7	9	41
576	8	6	13	17	7	21	0	0	67	12	5	7	13	7	686	12	1	42
517	4	9	32	7	10	34	0	0	59	5	6	18	9	3	661	7	4	43
145	11	11½	44	6	11	2	8	2	25	4	11	0	13	6	218	5	5½	44
189	7	3	4	16	5	36	10	0	28	13	6	...			259	7	2	45
332	11	1	20	14	0	20	8	1	30	8	8	...			404	1	10	46
27,002	11	9¼	2,279	19	1½	1,330	1	6	2,916	12	10	411	15	6	33,941	0	8¾	
251	6	1⅓	13	14	0	11	0	0	29	15	11	5	9	0	311	5	0⅓	1
218	6	2½	15	9	5	16	13	0	10	7	0	...			260	15	7½	2
692	10	8	28	8	11	30	8	6	62	17	9	0	1	6	814	7	4	3
249	13	11	12	19	6	12	10	0	25	13	5	50	0	0	350	16	10	4
62	11	2	0	9	6	5	11	6	16	11	10	...			85	4	0	5
261	17	1	16	9	0	14	5	9	21	18	8	...			314	10	6	6
109	14	10⅓	0	5	0	9	0	6	14	18	2	...			133	18	6⅓	7
314	9	10¾	2	7	4	11	1	4½	28	10	8	...			356	9	3¼	8
153	19	6	4	12	11	10	0	0	11	13	7	...			180	6	0	9
921	6	7	4	15	6	32	16	2	52	11	11	6	5	10	1,017	16	0	10
105	7	4	1	0	0	6	11	6	15	17	11	21	16	6½	150	13	3⅓	11
647	0	10	4	11	0	36	0	0	69	11	2	...			757	3	0	12
300	6	9½	...			15	16	11	30	12	10	...			346	16	6½	13
760	8	3½	...			24	17	5½	57	1	4	19	6	6	861	13	7	14
77	4	8	...			...			5	5	0	...			82	9	8	15
860	1	5½	20	2	3	55	0	1	77	9	9	3	0	0	1,015	13	6⅓	16
504	4	4	27	1	5½	20	0	0	33	3	4½	...			584	9	2	17
735	14	9¾	4	6	0	34	8	10	38	7	7	...			812	17	2⅔	18
445	8	8½	46	10	0	25	0	0	38	9	4	...			555	8	0⅔	19
93	2	1½	0	0	6	7	5	0	11	6	8	3	0	6	114	14	9½	20
1,166	15	8	30	18	11	51	16	11	97	12	3	4	0	8	1,351	4	5	21
329	8	9	22	19	9	16	2	5	37	9	10½	...			406	0	9⅓	22
211	15	6	15	5	1	11	0	0	29	2	4	...			267	2	11	23
9,472	15	3½	272	6	0½	457	5	11	816	8	4	113	0	6½	11,131	16	1½	
26	17	6	3	15	3	1	0	0	6	14	9	...			38	7	6	1
621	6	0½	30	15	0	28	2	6	68	19	7	...			749	3	1⅓	2
42	18	6	0	6	6	8	7	4	18	11	6	...			70	3	10	3
223	19	3	4	7	1	6	7	9	19	14	1	7	15	9	262	3	11	4
480	16	6	10	1	3	12	16	2	30	8	5	...			534	2	4	5
215	15	11½	8	5	5	2	9	4	40	7	10½	...			266	18	7	6
780	1	11	10	1	5	22	3	4	68	13	0	8	9	3	889	8	11	7
1,044	3	8	16	0	11⅓	35	0	0	79	18	8	...			1,175	3	3⅓	8
23	8	0	0	2	2	0	14	8½	7	6	4	...			31	11	2⅓	9
821	9	4	3	17	8½	41	10	0	90	13	8	...			957	10	8½	10

Return for year ended 14th May 1854 taken.

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
11	Earlstoun - - - - - *	468 16 0½	...	...	468 16 0½
12	Eccles - - - - - *	540 18 10½	...	31 19 5½	572 18 4
13	Edrom - - - - -	419 0 2	...	23 2 6	442 2 8
14	Eyemouth - - - - - *	564 12 2	...	111 11 4½	676 3 6½
15	Fogo - - - - - -	129 19 10½	...	5 18 10	135 18 8½
16	Foulden - - - - -	105 0 0	...	...	105 0 0
17	Gordon - - - - - *	244 1 4	...	3 19 2	248 0 6
18	Greenlaw - - - - - *	473 6 5	...	44 12 2	517 18 7
19	Hume - - - - -	140 0 0	...	...	140 0 0
20	Hutton - - - - -	337 11 3	...	8 7 6	345 18 9
21	Ladykirk - - - - -	230 7 6¼	...	3 5 4	233 12 10¼
22	Langton - - - - - *	125 8 2	...	2 9 9	127 17 11
23	Lauder - - - - -	593 18 7	...	18 13 2	612 11 9
24	Legerwood - - - -	100 4 0	...	...	100 4 0
25	Longformacus - - - -	108 17 0	...	8 9 9½	117 6 9½
26	Mertoun - - - - -	140 0 0	...	...	140 0 0
27	Mordington - - - -	110 0 0	...	...	110 0 0
28	Nenthorn - - - - - *	75 0 0	...	...	75 0 0
29	Polwarth - - - - -	118 12 1	...	6 16 0	125 8 1
30	Swinton - - - - - *	339 0 10¾	...	0 12 3	339 13 1¾
31	Westruther - - - -	181 2 5	...	...	181 2 5
32	Whitsome - - - - -	175 1 6½	...	...	175 1 6½
	Total -	10,565 1 5½	...	944 7 5½	11.509 8 11
	BUTE.				
1	Cumbraes - - - - - *	145 11 5	...	3 8 10	149 0 3
2	Kilbride (Arran) - - -	737 2 3½	...	15 6 10	752 9 1½
3	Kilmory - - - - -	636 15 7½	...	16 13 7	653 9 2½
4	Kingarth - - - - -	157 1 11	...	...	157 1 11
5	North Bute - - - -	230 7 6½	...	2 6 0	232 13 6½
6	Rothesay - - - - -	1,700 10 3	...	77 16 2	1,778 6 5
	Total -	3,607 9 0½	...	115 11 5	3,723 0 5½
	CAITHNESS.				
1	Bower - - - - -	...	244 3 8	9 9 5	253 13 1
2	Canisby - - - - -	405 13 6½	...	16 6 7	422 0 1½
3	Dunnet - - - - - *	371 10 10	...	30 12 9	402 3 7
4	Halkirk - - - - -	486 8 4½	...	19 2 1	505 10 5½
5	Latheron - - - - -	1,157 8 9	...	40 7 10	1,197 16 7
6	Olrick - - - - -	...	...	482 10 11½	482 10 11½
7	Reay - - - - - *	533 1 11	...	34 14 7	567 16 6
8	Thurso - - - - - *	1,006 6 9	...	103 9 0½	1,109 15 9½
9	Watten - - - - -	30 0 0	134 8 4½	17 12 0	182 0 4½
10	Wick - - - - - *	2,186 0 0	...	133 16 4	2,319 16 4
	Total -	6,176 10 2	378 12 0½	888 1 7	7,443 3 9
	CLACKMANNAN.				
1	Alloa - - - - - *	1,446 16 6½	...	34 14 0	1,481 10 6
2	Clackmannan - - - -	1,172 15 3	...	...	1,172 15 3

EXPENDITURE.

elief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
314 7 2½	4 9 4	2 12 9	36 14 6	4 6 5	362 10 2½	11
471 3 3	12 13 3	22 5 4½	37 6 2	3 1 9	546 9 9½	12
356 19 6½	0 2 0	21 4 9	35 18 6	...	414 4 9½	13
441 10 8½	22 6 3	28 12 10½	68 9 8	12 12 8	573 12 2	14
90 6 9	5 16 10	15 14 5	20 1 11	...	131 19 11	15
71 13 0	6 12 0	...	13 15 4	...	94 0 4	16
221 1 4	4 2 9	9 11 8	20 16 8	...	255 12 5	17
432 1 10	27 6 3½	13 11 6	41 19 3	2 10 6	517 9 4½	18
112 1 6	0 10 0	0 10 9	13 2 0	...	126 4 3	19
326 1 10	9 2 6	18 0 0	22 7 8	...	375 12 0	20
173 11 2	4 14 6	10 8 3	17 3 5	...	205 17 4	21
91 4 2	1 16 8	5 0 0	15 13 5	...	113 14 3	22
452 2 2	18 15 9	27 0 0	47 5 5	...	545 3 4	23
88 9 0	2 12 6	1 12 0	10 8 4	...	103 1 10	24
75 5 2½	4 0 0	3 19 6	11 7 1	18 5 0	112 16 9½	25
133 10 8	...	...	7 4 6	...	140 15 2	26
65 10 0	15 2 1	6 0 9	17 2 3	...	103 15 1	27
50 10 8	5 1 3	...	12 17 4½	...	68 9 3½	28
121 14 10	2 15 8	1 0 6	13 2 10	...	138 13 10	29
278 7 8	2 3 8½	8 1 0	30 8 1	9 7 11	328 8 4½	30
146 12 5½	...	5 14 6	9 5 1	...	161 12 0½	31
164 16 5	2 2 6¼	6 16 8	21 9 6	...	195 5 1¼	32
8,959 18 0½	241 18 7¼	366 8 4½	955 6 10	66 9 3	10,590 1 1¼	
120 1 2	0 15 0	3 11 0	20 16 8	...	145 3 10	1
451 15 10	8 1 2	37 19 11	42 7 3	15 6 9	555 10 11	2
562 3 1½	3 3 0	38 5 0	40 18 4½	3 0 0	647 9 6	3
97 15 10	5 11 0	26 16 0	12 5 9	...	142 8 7	4
165 19 8	...	16 0 0	17 9 4	6 17 3	206 6 3	5
1,168 11 1	20 1 11	45 5 0	145 18 11	6 6 0	1,386 2 11	6
2,566 6 8½	37 12 1	167 16 11	279 16 3½	31 10 0	3,083 2 0	
219 3 4	1 10 0	13 5 0	13 12 0	3 1 6	250 11 10	1
347 12 2½	12 0 0	25 0 0	28 10 4	16 4 9	429 7 3½	2
337 5 9	11 8 2	15 10 0	32 19 2	...	397 3 1	3
457 2 4½	2 0 8	25 0 0	54 12 9	0 12 8	539 8 5½	4
933 12 6	13 16 8	90 0 0	95 0 0	63 0 0	1,195 9 2	5
268 2 9½	3 2 0	29 3 1½	43 16 9½	...	344 4 8½	6
430 14 10½	10 7 6½	25 0 0	34 8 3	...	500 10 8	7
840 1 11	7 13 2	50 0 7	53 16 9	...	951 12 5	8
113 0 1½	3 0 0	10 11 0	12 4 0	1 15 7	140 10 8½	9
1,899 11 4½	31 6 9	90 0 0	290 9 3	23 0 1	2,334 7 5½	10
5,846 7 3	96 4 11½	373 9 8½	659 9 3½	107 14 7	7,083 5 9½	
1,333 14 2½	37 12 9	61 12 11½	145 1 3½	30 10 7	1,608 11 9½	1
814 4 1½	28 7 10½	69 0 6	102 1 10	47 0 9	1,060 15 1	2

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
3	Dollar - - - - -	296 4 0½	...	5 9 9	301 13 9½
4	Logie - - - - - *	453 1 9½	...	11 0 9	464 2 6½
5	Tillicoultry - - - - - *	341 16 3½	...	19 18 3	361 14 6½
	Total -	3,710 13 11	...	71 2 9	3,781 16 8
	DUMBARTON.				
1	Arrochar - - - - -	...	101 4 6	8 8 4	109 12 10
2	Bonhill - - - - - *	2,124 14 8	...	147 13 3½	2,272 7 11½
3	Cardross - - - - -	1,079 19 10½	...	16 2 0	1,096 1 10½
4	Cumbernauld - - - -	625 1 5	...	29 12 9	654 14 2
5	Dumbarton - - - - *	1,217 11 7	...	27 2 3	1,244 13 10
6	Kilmaronock, - - - -	...	129 8 3¾	14 4 10	143 13 1¾
7	Kilpatrick, New - - - -	942 4 2¾	...	34 17 2	977 1 4¾
8	Kilpatrick, Old - - - -	1,635 17 2	...	...	1,635 17 2
9	Kirkintilloch - - - - *	1,226 19 0½	...	89 17 2	1,316 16 2½
10	Luss - - - - - -	...	...	150 7 11	150 7 11
11	Roseneath - - - - - *	177 5 9½	...	4 14 0	181 19 9½
12	Row - - - - - *	599 11 5	...	41 17 7	641 9 0
	Total -	9,629 5 2¼	230 12 9¾	564 17 3½	10,424 15 3½
	DUMFRIES.				
1	Annan - - - - -	1,049 16 10	...	63 4 5½	1,113 1 3½
2	Applegarth - - - -	...	77 0 9¾	3 6 8	80 7 5¾
3	Caerlaverock - - - -	288 0 1½	...	5 4 8	293 4 9½
4	Canonbie - - - - -	696 19 1½	...	...	696 19 1½
5	Closeburn - - - - -	429 5 4	...	6 7 6	435 12 10
6	Cummertrees - - - -	381 1 7¾	...	5 9 11	386 11 6¾
7	Dalton - - - - -	180 10 0	...	10 12 11	191 2 11
8	Dornock - - - - - *	161 0 9	...	...	161 0 9
9	Dryfesdale - - - - - *	601 12 9	...	9 10 10	611 3 7
10	Dumfries - - - - - *	3,625 17 9	...	157 7 2	3,783 4 11
11	Dunscore - - - - -	430 13 3¼	...	13 5 4	443 18 7¼
12	Durrisdeer - - - - -	269 10 5	...	6 10 3	276 0 8
13	Eskdalemuir - - - -	191 6 7½	...	4 1 2	195 7 9½
14	Ewes, - - - - -	60 0 0	...	1 7 6	61 7 6
15	Glencairn - - - - -	565 0 0	...	16 13 6	581 13 6
16	Graitny - - - - - *	440 16 9¾	...	9 5 4	450 2 1¾
17	Half-Morton - - - -	90 9 2½	...	...	90 9 2½
18	Hoddam - - - - -	408 2 7	...	16 14 8	424 17 3
19	Holywood - - - - -	...	...	163 17 7	163 17 7
20	Hutton - - - - -	176 7 6½	...	3 14 3	180 1 9½
21	Johnstone - - - - -	221 7 2½	...	...	221 7 2½
22	Keir - - - - -	208 11 11	...	4 3 8	212 15 7
23	Kirkconnell - - - -	280 18 1½	...	32 10 2	313 8 3½
24	Kirkmahoe - - - -	212 12 2½	...	20 6 4	232 18 6½
25	Kirkmichael - - - -	317 1 0	...	12 10 11	329 11 11
26	Kirkpatrick-Fleming - - - *	465 18 1	...	20 10 2	486 8 3
27	Kirkpatrick-Juxta - - -	133 8 0	...	6 13 9	140 1 9
28	Langholm - - - - -	636 16 4½	...	14 17 3	651 13 7½
29	Lochmaben - - - -	438 12 1	...	29 18 2	468 10 3
30	Middlebie - - - - - *	520 11 6½	...	12 9 11	533 1 5½
31	Moffat - - - - - *	462 2 5½	...	14 15 1	476 17 6½
32	Morton - - - - - *	359 5 0	...	31 5 1	390 10 1

EXPENDITURE.

lief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
215 7 6	8 14 6	11 0 0	34 6 4	...	269 8 4	3
372 0 11½	8 11 7	25 0 0	37 7 4	7 17 0	450 16 10½	4
278 5 2	3 10 4½	23 8 6	55 14 5½	5 10 10	366 9 4	5
3,013 11 11½	86 17 1	190 1 11½	374 11 3	90 19 2	3,756 1 5	
84 19 2	8 3 2	5 0 0	6 10 6	5 0 0	109 12 10	1
1,406 18 0	27 3 7½	47 12 0	190 7 8	37 9 2	1,709 10 5½	2
675 4 6	10 14 8	32 10 0	90 0 0	10 0 0	818 9 2	3
495 2 3	35 16 7	36 1 7	62 17 6	10 13 3	640 11 2	4
564 11 8½	23 15 11½	32 14 0	155 13 8	2 11 3	779 6 7	5
122 4 5½	5 4 10	...	16 3 10	...	143 13 1¾	6
718 5 5½	32 15 0	28 5 6	116 0 3	2 1 1	897 7 3½	7
1,177 13 10	30 3 1	33 18 0	98 1 0	...	1,339 15 11	8
1,192 15 5	32 17 11	64 0 3	85 15 8	0 3 7	1,375 12 10	9
135 17 0	5 0 0	8 10 0	11 0 0	...	160 7 0	10
129 11 10	16 4 6	10 0 0	21 11 4	4 2 3	181 9 11	11
441 6 8	55 2 1	34 3 0	122 8 6	9 2 1	662 2 4	12
7,144 10 3¾	283 1 5	332 14 4	976 9 11	81 2 8	8,817 18 7¾	
940 12 10½	28 14 7	42 2 0	105 6 7	...	1,116 16 0½	1
68 10 7	5 5 3	2 6 1	11 2 0	...	87 3 11	2
233 19 6	13 6 6	12 0 0	27 1 0½	5 10 0	291 17 0½	3
635 7 6	5 14 11	24 0 0	39 1 10	...	704 4 3	4
286 2 0	60 15 2	12 15 0	32 10 6	...	392 2 8	5
310 7 4½	8 17 3	13 9 8	28 4 6	...	360 18 9½	6
161 13 11	4 0 9	6 6 0	23 0 6	...	195 1 2	7
97 15 1	6 8 0	11 2 9	42 6 2½	...	157 12 0½	8
429 14 9½	20 18 9	34 2 7	34 16 11	2 13 7	522 6 7½	9
1,682 14 0	281 4 8	124 13 8	407 10 10	106 0 8	2,602 3 10	10
369 15 11	12 15 5	15 17 6	24 4 5	1 0 0	423 13 3	11
201 17 11	5 0 3	13 4 2	20 18 6	...	241 0 10	12
165 5 3	0 17 9½	7 10 9	11 10 6	...	185 4 3½	13
43 0 0	2 12 10	3 0 0	6 0 0	6 18 10	61 11 8	14
507 8 7	11 10 2½	18 1 0	32 2 11	...	569 2 8½	15
245 14 1	14 5 8½	18 3 4	50 1 1½	...	328 4 3	16
62 4 5	7 18 7	5 10 6	24 4 8½	...	99 18 2½	17
259 16 2½	4 5 0½	27 18 4	66 9 5	...	358 9 0	18
97 9 0	22 5 0	10 11 0	13 7 1	...	143 12 1	19
168 1 2½	2 8 4	8 0 0	15 11 9	2 14 8	196 15 11½	20
188 5 6½	4 7 2	3 4 2	18 8 5½	...	214 5 4	21
168 0 11½	11 9 2¾	8 6 5	16 9 11½	...	204 6 6¾	22
227 9 10	19 15 0½	11 1 0	23 6 6	...	281 12 4½	23
172 19 8	5 3 6	20 9 10	28 0 0	9 18 0	236 11 0	24
253 9 0	8 17 2	10 8 9	33 6 7	...	306 1 6	25
345 18 10½	11 0 3	20 15 10	27 3 6	0 4 5	405 2 10½	26
118 12 0	20 8 3½	7 1 11	15 15 2	1 18 8	163 16 0½	27
473 14 1¾	21 9 3	22 1 0	47 11 10½	...	564 16 3¾	28
399 14 11	23 14 6	27 13 0	57 7 6	0 14 11	509 4 10	29
207 13 11	5 14 2	31 12 10	76 4 10	0 8 4	321 14 1	30
362 15 6½	24 11 8	15 0 0	34 8 2	...	436 15 4½	31
332 4 4½	13 11 11	24 9 4½	28 4 6	1 0 3	399 10 5	32

No.	COUNTIES.	RECEIPT. From Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount of Money Received. £ s. d.
33	Mousewald - - - - -	315 14 10	...	...	315 14 10
34	Penpont - - - - - *	173 10 5	...	22 10 1¼	196 0 6¼
35	Ruthwell - - - - -	258 5 4	...	4 10 3	262 15 7
36	St Mungo - - - - -	207 3 6½	...	9 17 6	217 1 0½
37	Sanquhar - - - - -	430 11 6	...	27 9 3	458 0 9
38	Tinwald - - - - -	240 13 4	...	4 18 5	245 11 9
39	Torthorwald - - - - -	310 3 1½	...	7 13 1	317 16 2½
40	Tundergarth - - - - -	154 11 10	...	...	154 11 10
41	Tynron - - - - -	124 5 11½	...	30 0 0	154 5 11½
42	Wamphray - - - - -	62 0 8¾	...	0 15 0	62 15 8¾
43	Westerkirk - - - - -	180 0 0	...	5 1 0	185 1 0
	Total -	16,760 15 4½	77 0 9¾	809 8 9¾	17,647 5 0
	EDINBURGH.				
1	Borthwick - - - - - *	710 10 0	...	7 13 7	718 3 7
2	Calder, Mid - - - - - *	255 0 0	...	8 16 8	263 16 8
3	Calder, West - - - - -	369 19 5½	...	10 9 9	380 9 2½
4	Canongate - - - - -	2,284 6 8¾	...	623 7 9	2,907 14 5¾
5	Carrington - - - - -	200 0 0	...	3 7 0	203 7 0
6	Cockpen - - - - - *	627 12 10	...	155 1 9½	782 14 7½
7	Colinton - - - - -	815 14 10	...	154 11 9	970 6 7
8	Corstorphine - - - - - *	558 2 9½	...	93 18 1	652 0 10½
9	Cramond - - - - - *	471 10 5	...	124 17 11	596 8 4
10	Cranston - - - - - *	391 4 0	...	196 5 10	587 9 10
11	Crichton - - - - -	319 7 9	...	8 8 4	327 16 1
12	Currie - - - - -	479 17 9	...	26 12 3	506 10 0
13	Dalkeith - - - - - *	1,725 15 11	...	24 15 6	1,750 11 5
14	Duddingston - - - - - *	1,082 15 4	...	20 4 5	1,102 19 9
15	Edinburgh - - - - - *	20,118 0 4	...	2,950 3 9¼	23,068 4 1¼
16	Fala - - - - - -	92 0 0	...	2 5 4	94 5 4
17	Glencross - - - - -	152 0 7¾	...	3 0 3	155 0 10¾
18	Heriot - - - - -	54 7 3	...	0 15 0	53 2 3
19	Inveresk - - - - - *	2,377 2 2½	...	30 0 0	2,407 2 2½
20	Kirknewton - - - - - *	395 19 6	...	5 16 3	401 15 9
21	Lasswade - - - - - *	1,444 1 6½	...	57 3 3½	1,501 4 10
22	Leith, North - - - - - *	2,220 0 0	...	34 17 11	2,254 17 11
23	Leith, South - - - - - *	8,299 17 3	...	316 15 0½	8,616 12 3½
24	Liberton - - - - - *	1,326 0 6	...	14 10 6	1,340 11 0
25	Newbattle - - - - - *	648 0 0	...	180 13 4	828 13 4
26	Newton - - - - - *	575 0 7½	...	8 17 2	583 17 9½
27	Penicuick - - - - - *	479 3 8	...	18 14 11	497 18 7
28	Ratho - - - - -	295 17 3½	...	12 3 10	308 1 1½
29	St Cuthberts - - - - - *	21,295 14 3	...	1,664 3 3	22,959 17 6
30	Stow - - - - - -	376 7 0½	...	...	376 7 0½
31	Temple - - - - - *	525 4 9½	...	10 0 5	535 5 2½
	Total -	70,966 14 8½	...	6,768 10 10¾	77,735 5 7¼
	ELGIN OR MORAY.				
1	Abernethy - - - - -	597 8 0	...	12 19 10	610 7 10
2	Alves - - - - - -	272 0 0	...	3 8 11	275 8 11
3	Bellie - - - - - *	567 2 4¾	...	...	567 2 4¾
4	Birnie - - - - -	99 5 7½	...	9 17 11	109 3 6½
5	Dallas - - - - -	337 14 8	...	8 18 3	346 12 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
213 17 6	1 5 0	9 9 6	44 15 4	1 5 0	270 12 4	33
162 3 11	20 17 11	3 17 7	26 18 9	...	213 18 2	34
222 6 3	7 8 3	14 7 6	20 4 2	...	264 6 2	35
144 8 0	7 8 8½	8 1 8	21 6 10	...	181 5 2½	36
298 6 4	22 4 3	30 2 0	44 2 5	2 6 9	397 1 9	37
207 3 4½	4 15 8	11 2 6	10 16 9	...	233 18 3½	38
302 0 8½	12 7 10	16 3 1	29 15 1	...	360 6 8½	39
110 16 10	4 11 0	4 1 4	15 9 7	...	134 18 9	40
106 8 10	3 13 4	4 12 0	11 11 7	19 4 2	145 9 11	41
55 2 5½	4 11 9½	1 18 0	13 4 1½	...	74 16 4½	42
133 1 8	7 1 7½	12 0 0	17 17 1	7 16 6	177 16 10½	43
12,174 4 10¼	785 11 6½	728 13 7½	1,678 0 1	169 14 9	15,536 4 10	
373 11 9	15 13 11	12 16 0	34 6 1	4 1 2	440 8 11	1
225 12 2	7 15 4	11 6 8	40 16 0	...	285 10 2	2
332 11 2	3 9 8	13 0 3	48 5 3	...	397 6 4	3
1,424 5 5¾	97 11 5	79 12 7	370 13 9	163 0 1	2,135 3 3¾	4
252 4 11	3 1 8	8 12 0	20 0 0	5 19 11	289 18 6	5
569 10 6	5 12 0	37 7 1½	64 12 5	40 16 10	717 18 10½	6
616 16 3	3 15 9	36 4 5	65 19 3	4 19 10	727 15 6	7
528 5 5	30 6 8	26 2 11	47 8 10	0 15 6	632 19 4	8
491 17 3	29 5 10	25 17 11	43 19 5	...	591 0 5	9
287 0 8	9 0 0	15 9 6	34 6 8	...	345 16 10	10
267 19 3	5 5 10½	11 4 0	34 0 5	26 6 8	344 16 2½	11
440 6 8½	27 10 9	22 17 0	52 12 2	...	543 6 7½	12
1,123 8 8½	53 9 8½	33 10 0	160 18 9	25 7 2	1,396 14 4	13
675 14 7	23 4 7	41 4 7	131 17 0	59 7 5	931 8 2	14
17,352 14 11½	1,275 9 9	1,002 17 1	3,394 11 8	...	23,025 13 5½	15
60 14 0	10 5 4	5 0 0	6 1 0	...	82 0 4	16
104 13 0	1 8 8	5 10 7	13 4 10	1 3 6	126 0 7	17
49 17 6	...	1 7 0	9 5 0	25 13 7	86 3 1	18
2,110 14 1	47 13 9	61 0 0	186 16 5	...	2,406 4 3	19
337 4 10	22 13 10	11 13 0	37 12 4	...	409 4 0	20
1,035 16 1½	15 5 5	49 10 9½	104 10 10	3 2 2	1,208 5 4	21
1,912 13 8	34 12 4	74 5 11	304 17 8	67 6 7	2,393 16 2	22
5,650 11 11	99 11 10	229 10 4	838 18 11½	31 17 6	6,850 10 6½	23
995 19 8½	12 3 2	28 4 0	140 11 4	0 18 6	1,177 16 8½	24
536 18 10	19 1 2	19 14 7	88 12 6½	5 14 6	670 1 7½	25
354 2 7	3 18 0	20 18 6	35 19 0	102 12 7	517 10 8	26
398 11 1½	60 10 2	20 13 10	51 2 11	5 12 3½	536 10 4	27
265 17 5½	36 0 10½	13 6 8	39 14 0	1 10 10	356 9 10	28
18,932 3 3	35 18 4	654 16 10	2,288 12 9	745 5 5	22,706 16 7	29
348 19 7	0 19 6½	11 18 4	41 1 0	6 13 3	409 11 8½	30
256 5 2¼	5 6 8	10 0 0	33 16 9½	0 6 10	305 15 5¾	31
58,363 2 7½	1,996 2 0	2,595 12 5	8,765 5 0½	1,328 12 1½	73,048 14 2½	
516 10 2½	48 16 9½	20 10 0	54 17 4	0 10 6	641 4 10	1
209 7 6	0 16 0	7 0 0	17 18 4	...	235 1 10	2
483 17 10	25 1 2	19 6 2	25 0 0	6 1 8	559 6 10	3
65 7 3	5 13 2½	5 10 10	14 19 6	...	91 10 9½	4
213 13 7	6 8 6	10 0 0	28 12 5	0 16 9	259 11 3	5

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
6	Drainy - - - - -	133 4 10	...	13 7 3	146 12 1
7	Duffus - - - - - *	538 9 6	...	9 17 9	548 7 3
8	Duthill - - - - - *	347 0 6	...	87 12 0	434 12 6
9	Dyke and Moy - - - -	409 11 3	...	24 18 9	434 10 0
10	Edinkillie - - - - -	297 4 4	...	18 9 9	315 14 1
11	Elgin - - - - - -	1,434 3 5	...	38 0 8	1,472 4 1
12	Forres - - - - -	982 18 4	...	70 10 1	1,053 8 5
13	Kinloss - - - - -	242 0 0	...	...	242 0 0
14	Knockando - - - - *	355 10 0½	...	8 11 11	364 1 11½
15	New Spynie - - - -	295 7 9	...	65 5 8	360 13 5
16	Rafford - - - - -	224 0 8½	...	7 16 10	231 17 6½
17	Rothes - - - - -	469 15 1½	...	37 13 1½	507 8 3
18	St Andrews-Lhanbride - - *	294 10 6	...	6 13 10	301 4 4
19	Speymouth - - - - *	210 2 2½	...	4 15 7½	214 17 10
20	Urquhart - - - - - *	356 0 4	...	11 13 10	367 14 2
	Total -	8,463 9 6¼	...	440 12 0	8,904 1 6¼
	FIFE.				
1	Abbotshall - - - - - *	815 17 0½	...	8 7 10½	824 4 11
2	Abdie - - - - -	...	166 5 4	63 7 0½	229 12 4½
3	Aberdour - - - - - *	329 10 0	...	35 0 11	364 10 11
4	Anstruther, Easter - - -	179 8 2	...	3 17 11	183 6 1
5	Anstruther, Wester - - -	...	57 7 9	...	57 7 9
6	Arngask - - - - -	...	...	47 7 1½	47 7 1½
7	Auchterderran - - - -	174 0 0	...	0 14 0	174 14 0
8	Auchtermuchty - - - -	580 7 6	...	11 15 11	592 3 5
9	Auchtertool - - - -	..	69 15 6	2 6 10	72 2 4
10	Ballingry - - - - -	...	11 13 8	72 13 2	84 6 10
11	Balmerino - - - - -	...	138 6 11	...	138 6 11
12	Beath - - - - -	...	188 17 1½	3 16 0	192 13 1½
13	Burntisland - - - - *	582 10 7¾	...	13 2 8	595 13 3¾
14	Cameron - - - - -	221 9 8	...	4 11 2	226 0 10
15	Carnbee - - - - - *	...	201 19 11	11 0 6	213 0 5
16	Carnock - - - - - *	270 19 4½	...	7 4 4½	278 3 9
17	Ceres - - - - - - *	380 0 5	...	25 0 6½	405 0 11½
18	Collessie - - - - -	...	144 17 11½	5 8 7	150 6 6½
19	Crail - - - - - -	262 15 11	...	225 16 10½	488 12 9½
20	Creich - - - - -	...	45 12 6	18 4 8	63 17 2
21	Cults - - - - - -	125 3 7	...	7 19 9	133 3 4
22	Cupar - - - - -	1,776 19 10½	...	104 9 5	1,881 9 3½
23	Dairsie - - - - - *	106 2 11	...	2 10 0	108 12 11
24	Dalgety - - - - -	...	201 19 6	11 18 11	213 18 5
25	Denino - - - - -	...	60 0 0	...	60 0 0
26	Dunbog - - - - -	...	...	16 2 4	16 2 4
27	Dunfermline - - - - *	5,158 6 2½	...	472 2 10	5,630 9 0½
28	Dysart - - - - -	1,425 11 4	...	62 15 9½	1,488 7 1½
29	Elie - - - - - -	...	32 11 8½	103 0 1½	135 11 10
30	Falkland - - - - - *	355 6 7½	...	50 4 9	405 11 4½
31	Ferry-Port-on-Craig - - *	336 10 4	...	21 14 6	358 4 10
32	Flisk - - - - - -	...	35 19 3½	...	35 19 3½
33	Forgan - - - - -	...	...	210 4 3	210 4 3
34	Inverkeithing - - - - *	640 5 8	...	15 8 7	655 14 3
35	Kemback - - - - -	65 13 3½	33 3 8½	72 15 0	171 12 0
36	Kennoway - - - - -	400 11 0	...	87 6 1	487 17 1
37	Kettle - - - - - *	282 16 1½	...	12 7 1	295 3 2½

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
163	1	8	6	7	8	11	11	0	27	17	0	...			208	17	4	6
419	4	9	20	6	1	20	0	0	45	5	0	16	3	3	520	19	1	7
331	8	8	5	11	2	22	7	5	24	0	6	4	0	0	387	7	9	8
366	17	1	2	5	2	10	10	0	26	15	3½	5	1	8	411	9	2½	9
271	0	9	4	17	0	10	10	0	25	16	10	...			312	4	7	10
1,407	10	1½	77	13	1½	47	0	0	155	4	11	...			1,687	8	2	11
767	17	5	21	19	3	26	18	0	74	7	1	...			891	1	9	12
205	18	11	4	8	0	9	2	6	21	0	0	...			241	9	5	13
294	3	1½	12	9	0	18	8	8	26	0	6	...			351	1	3½	14
310	1	8	...			8	15	9	26	3	9	1	5	8	346	6	10	15
189	11	7	10	3	0	8	8	0	23	13	9½	...			231	16	4½	16
421	2	11	13	10	1	27	18	6	40	17	10	1	9	8	504	19	0	17
198	17	7	2	1	0	9	9	0	33	8	9	...			243	16	4	18
135	11	11½	5	6	1	10	8	9	15	8	4½	...			166	15	2	19
302	11	0	15	6	0	17	0	0	32	11	8	...			367	8	8	20
7,274	15	7	288	18	3½	320	14	7	739	18	10½	35	9	2	8,659	16	6	
461	18	9	14	17	0	26	8	4½	117	17	3½	25	2	5	646	3	10	1
139	10	9½	1	0	6	12	0	0	19	7	7	...			171	18	10½	2
262	13	4	0	13	10	22	6	6	27	15	11	0	8	8	313	18	3	3
156	13	9½	...			7	17	6	32	4	3½	...			196	15	7	4
33	8	9	8	4	4½	0	9	0	7	8	9	...			49	10	10½	5
34	18	10	1	7	2½	...			5	3	9	...			41	9	9½	6
133	17	2½	2	8	4	5	0	0	32	19	11	2	11	8	176	17	1½	7
480	8	7	24	0	0	23	12	0	30	5	0	33	17	10	592	3	5	8
73	10	4	3	9	3	8	1	10	14	13	8½	1	7	0	101	2	1½	9
34	8	6	4	11	5½	2	9	0	3	8	0	...			44	16	11½	10
120	4	0½	4	17	4½	5	0	0	8	5	6	...			138	6	11	11
134	1	4	10	5	7	8	0	0	14	5	6	23	5	9	189	18	2	12
363	0	11½	4	17	4	17	10	7	73	9	6½	16	4	11	475	3	4	13
197	11	2	5	14	9	9	2	4	21	15	9½	...			234	4	0½	14
176	5	11	15	14	6	8	3	0	16	3	0	...			216	6	5	15
213	6	5½	5	9	3	16	4	5	27	16	5	...			262	16	6½	16
423	0	9½	1	17	6	15	4	6	44	9	8½	1	5	3	485	17	9	17
116	4	5	18	8	8	11	17	10½	11	14	11	...			158	5	10½	18
299	19	8	14	10	6	14	14	0	31	1	4	11	11	1	371	16	7	19
56	16	5	0	1	0	6	1	7	8	6	1	...			71	5	1	20
74	6	9	25	0	2	6	10	0	15	3	11½	7	6	6	128	6	4½	21
1,515	3	2	67	3	6	57	5	6	177	2	0	79	5	0	1,895	19	2	22
68	12	6	5	19	3	5	5	0	8	9	7	...			88	6	4	23
171	13	11	0	8	0	14	19	0	9	0	0	...			196	0	11	24
45	10	0	1	5	0	...			2	18	1	...			49	13	1	25
10	10	10	0	1	0	...			5	10	6	...			16	2	4	26
3,906	18	6½	347	11	0	92	14	2	342	2	4	31	8	6	4,720	14	6½	27
1,326	10	10	83	18	5	26	10	0	88	12	9	4	17	11	1,530	9	11	28
84	11	11	11	0	0	10	0	0	10	9	2½	...			116	1	1½	29
373	13	3	8	6	9	22	6	4	64	8	3½	...			468	14	7½	30
261	18	1½	4	6	5	18	9	0	42	18	8	3	11	9	331	3	11½	31
35	0	6½	0	17	0	1	3	6	5	15	6	2	13	4	45	9	10½	32
179	17	6	...			10	0	0	11	16	7½	...			201	14	1½	33
485	18	7	3	4	4	20	0	0	61	9	6½	...			570	12	5½	34
132	6	0½	5	6	11	4	0	0	13	19	0	...			155	11	11½	35
383	11	5½	8	8	5½	15	0	0	33	1	7	1	19	4	442	0	10	36
235	8	9½	3	14	2	17	0	0	34	4	9	...			290	7	8½	37

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
38	Kilconquhar - - - - *	500 0 0	...	101 11 5	601 11 5
39	Kilmany - - - - -	...	131 12 2½	17 5 9	148 17 11½
40	Kilrenny - - - - -	290 0 0	...	25 9 4	315 9 4
41	Kinghorn - - - - -	763 12 0¾	...	13 1 10	776 13 10¾
42	Kinglassie - - - - -	...	10 10 10½	135 4 10½	145 15 9
43	Kingsbarns - - - - -	...	207 6 9	...	207 6 9
44	Kirkcaldy - - - - - *	685 12 11	...	50 13 5½	736 6 4½
45	Largo - - - - - *	594 0 1½	...	11 8 3	605 8 4½
46	Leslie - - - - -	380 0 0	...	...	380 0 0
47	Leuchars - - - - - *	357 17 5	...	31 15 3½	389 12 8½
48	Logie - - - - - *	...	82 2 7	2 6 4	84 8 11
49	Markinch - - - - - *	1,231 0 0	...	34 19 10	1,265 19 10
50	Monimail - - - - -	...	177 13 8	7 7 5	185 1 1
51	Moonzie - - - - -	...	1 2 2	22 9 11½	23 12 1½
52	Newburgh - - - - - *	446 16 3½	...	34 16 10	481 13 1½
53	Newburn - - - - -	73 13 3¼	...	...	73 13 3¼
54	Pittenweem - - - - -	64 6 3	...	128 9 0	192 15 3
55	St Andrews - - - - - *	960 6 11½	...	168 11 11½	1,128 18 11
56	St Leonards - - - - - *	87 5 6	...	13 0 9	100 6 3
57	St Monance - - - - - *	243 2 5½	...	36 17 8½	280 0 2
58	Saline - - - - -	160 0 0	...	...	160 0 0
59	Scoonie - - - - -	550 0 0	...	12 7 9	562 7 9
60	Strathmiglo - - - - -	314 19 5½	...	39 5 1	354 4 6½
61	Torryburn - - - - -	314 8 7	...	...	314 8 7
62	Wemyss - - - - - *	1,085 1 2½	...	48 0 8	1,133 1 10½
	Total -	23,572 8 2¼	1,998 19 1¼	2,745 19 1	28,317 6 4¾
	FORFAR.				
1	Aberlemno - - - - -	...	278 13 10½	6 3 8	284 17 6½
2	Airlie - - - - -	...	125 10 3	1 5 0	126 15 3
3	Arbirlot - - - - -	175 0 0	...	11 12 10½	186 12 10½
4	Arbroath - - - - -	2,574 16 9	...	69 11 0	2,644 7 9
5	Auchterhouse - - - - -	...	93 8 11	4 14 9	98 3 8
6	Barry - - - - -	320 17 5	...	17 19 11	338 17 4
7	Brechin - - - - - *	1,852 7 1	...	80 13 4	1,933 0 5
8	Caraldstone - - - - -	...	...	43 11 9	43 11 9
9	Carmylie - - - - -	...	...	211 6 3½	211 6 3½
10	Cortachy - - - - -	...	75 0 0	1 19 9	76 19 9
11	Craig - - - - - -	435 3 8½	...	10 3 4	445 7 0½
12	Dun - - - - - -	...	...	95 1 4½	95 1 4½
13	Dundee - - - - - *	11,752 4 5	...	288 7 10	12,040 12 3
14	Dunnichen - - - - -	412 16 4	...	25 6 8	438 3 0
15	Edzell - - - - -	261 7 9	...	40 11 5	301 19 2
16	Essie and Nevy - - - - *	...	98 14 2½	5 18 0	104 12 2½
17	Farnell - - - - -	...	73 0 1	32 14 5	105 14 6
18	Fearn - - - - -	75 0 0	...	16 18 6	91 18 6
19	Forfar - - - - -	1,632 0 4	...	319 9 4½	1,951 9 8½
20	Glammis - - - - - *	355 7 10	34 13 1	20 2 3	410 3 2
21	Glenisla - - - - -	184 6 3½	...	...	184 6 3½
22	Guthrie - - - - -	...	...	97 17 2½	97 17 2½
23	Inverarity - - - - -	...	175 1 0½	8 15 1	183 16 1½
24	Inverkeillor - - - - -	430 0 0	...	12 11 1	442 11 1
25	Kettins - - - - -	...	190 0 9⅓	131 19 7⅓	322 0 5
26	Kingoldrum - - - - -	...	21 0 0	8 7 8	29 7 8
27	Kinnell - - - - -	...	185 10 1	0 12 10	186 2 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
447	7	6	72	19	5	26	19	0	51	2	9	12	3	2	610	11	10	38
131	1	4	...			5	10	5	5	17	4	...			142	9	1	39
266	12	4	0	3	6	15	0	0	33	13	6	...			315	9	4	40
470	0	8½	...			29	11	2	103	6	1	...			602	17	11½	41
142	16	9	0	8	8	9	0	0	18	16	4	...			171	1	9	42
131	7	7	17	0	3	9	0	4½	16	3	4	5	2	0	178	13	6½	43
592	4	4½	6	16	9	46	13	2½	189	9	0½	21	12	10	783	19	0	44
302	1	2	30	10	0	29	5	6	43	1	2	26	11	4	697	19	1½	45
284	16	2½	7	1	0	10	10	0	35	0	0	...			378	1	2	46
65	18	2	0	5	1	18	0	0	36	8	0	...			346	5	2½	47
1,065	16	9	14	2	6	5	0	0	11	9	3½	...			82	12	6½	48
148	13	6⅓	11	1	6½	68	17	0	107	1	3	56	13	10	1,312	11	4	49
18	15	3½	...			14	9	6	11	4	0	...			185	8	7	50
389	15	11⅓	24	14	7	...			4	5	2	...			23	0	5½	51
43	0	6	4	5	9	20	10	0	48	8	6	0	10	0	483	19	0½	52
172	9	6	8	15	6	3	8	9	13	7	1	...			64	2	1	53
1,104	2	2	8	9	5	4	0	0	24	14	4	...			209	19	4	54
87	5	6	3	5	0	45	3	1	91	8	2	7	1	10	1,256	4	8	55
162	3	2	13	18	11½	4	4	0	15	13	11	...			110	8	5	56
152	13	10½	7	7	3	4	4	0	24	16	11	...			205	3	0⅓	57
426	4	10	12	2	2	2	2	0	26	8	6	...			188	11	7½	58
342	15	10	3	2	6	21	3	6	63	7	1	...			522	17	7	59
266	4	3	6	8	9	17	0	9	36	4	3½	...			399	3	4½	60
965	9	11½	27	8	7	3	15	0	34	6	6	9	15	0	320	9	6	61
						38	0	0	75	16	11	2	3	2	1,108	18	7½	62
21,896	6	5½	1,012	13	5½	992	12	3	2,597	3	10	388	10	1	26,887	6	1	
176	7	10	0	10	0	8	0	0	17	10	5½	...			202	8	3⅓	1
123	5	10	4	13	4½	0	4	0	11	10	5	7	0	2	146	13	9½	2
135	12	4	2	14	3	12	2	6	19	0	11	...			169	10	0	3
2,160	13	6	61	16	1	61	10	0	168	5	5	9	17	7	2,462	2	7	4
93	8	10	1	11	0	6	1	0	7	15	0	...			108	15	10	5
321	10	11	9	0	9	16	16	0	48	6	5	1	12	3	397	6	4	6
1,507	15	6½	9	6	8	70	15	0	163	19	0½	289	7	1	2,041	3	4	7
40	7	11	0	3	0	0	3	6	6	0	4	...			46	14	9	8
152	2	5	4	18	10	9	10	6	13	17	0	5	9	0	185	17	9	9
52	7	0	1	11	0	0	4	3½	16	9	9	...			70	12	0½	10
406	9	9	3	4	6	15	15	7	25	10	1	6	14	2	457	14	1	11
71	13	0	0	14	6	...			8	19	0	...			81	6	6	12
11,321	11	11	147	3	0	170	4	8	1,033	14	9	114	9	11	12,787	4	3	13
346	10	2½	10	0	0	14	0	0	20	0	0	4	16	0	395	6	2½	14
228	12	3⅓	3	0	0	10	0	0	31	0	4	...			272	12	7½	15
88	3	5½	...			2	2	6	7	8	10	...			97	14	9½	16
96	12	8	11	1	9	7	0	0	11	4	1	...			125	18	6	17
71	11	6	...			0	6	0	7	19	9	1	5	6	81	2	9	18
1,438	12	1	38	6	2	70	10	0	119	17	5	28	5	0	1,695	10	8	19
358	18	4½	8	14	3	17	10	0	22	0	9	...			407	3	4½	20
150	3	9	8	11	3	5	8	1	15	1	2	...			179	4	3	21
64	17	10	0	14	8	5	0	0	14	17	0	...			85	9	6	22
104	14	1	0	17	6	8	0	0	15	1	7	...			128	13	2	23
390	0	3	46	16	8	16	17	6	30	10	3½	...			484	4	8½	24
253	0	4½	4	17	0	11	4	0	13	5	4	...			282	6	8½	25
20	10	10	...			3	14	0	6	12	0	...			30	16	10	26
155	3	7	...			3	19	0	12	19	10	...			172	2	5	27

No.	COUNTIES.	RECEIPT. From Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount of Money Received. £ s. d.
28	Kinnettles - - - - -	...	...	89 10 4¼	89 10 4¼
29	Kirkden - - - - -	228 5 3½	...	5 9 2½	233 14 6
30	Kirriemuir - - - - - *	1,771 13 10	...	116 4 5	1,887 18 3
31	Lethnot - - - - -	157 2 8	...	14 18 7	172 1 3
32	Liff and Benvie - - - - *	2,860 4 11	...	107 6 0	2,967 10 11
33	Lintrathen - - - - -	...	163 17 3	4 1 9	167 19 0
34	Lochlee - - - - -	131 8 8	...	8 14 4½	140 3 0½
35	Logie-Pert - - - - -	422 0 0	...	44 11 7	466 11 7
36	Lunan - - - - -	...	53 5 5½	...	53 5 5½
37	Lundie and Fowlis-Easter - -	...	35 18 2	55 7 1	91 5 3
38	Mains and Strathmartin - - *	230 15 0	...	65 1 9½	295 16 9½
39	Marytoun - - - - -	...	66 11 5	28 0 6	94 11 11
40	Menmuir - - - - -	133 13 9	...	...	133 13 9
41	Monifieth - - - - -	806 12 1	...	66 12 3	873 4 4
42	Monikie - - - - -	...	159 11 0	...	159 11 0
43	Montrose - - - - -	3,553 1 6	...	284 8 9	3,837 10 3
44	Murroes - - - - -	...	64 14 7	11 14 10	76 9 5
45	Newtyle - - - - -	186 0 3	...	4 19 0	190 19 3
46	Oathlaw - - - - -	...	80 0 0	1 15 0	81 15 0
47	Panbride - - - - -	314 2 6	...	18 9 2	332 11 8
48	Rescobie - - - - -	170 6 8	...	8 13 4½	179 0 0½
49	Ruthven - - - - -	...	108 14 2½	...	108 14 2½
50	St Vigeans - - - -	2,295 15 1	...	41 6 2	2,337 1 3
51	Strickathrow - - - -	184 10 5	...	10 16 8	195 7 1
52	Tannadice - - - -	...	116 6 0	...	116 6 0
53	Tealing - - - - -	95 13 7½	...	3 16 0	99 9 7½
	Total -	34,002 14 2	2,199 10 5	2,555 11 10¼	38,757 16 5¼
	HADDINGTON.				
1	Aberlady - - - - - *	248 16 7½	...	13 5 0	262 1 7½
2	Athelstaneford - - - -	123 16 7	...	2 15 11½	126 12 6½
3	Bolton - - - - -	35 0 0	...	...	35 0 0
4	Dirleton - - - - - *	301 5 4	...	88 6 0	389 11 4
5	Dunbar - - - - - *	1,528 0 0	...	242 5 1½	1,770 5 1½
6	Garvald - - - - -	301 10 2¾	...	13 13 5	315 3 7¾
7	Gladsmuir - - - - - *	518 1 9	...	7 1 8	525 3 5
8	Haddington - - - - - *	1,423 6 1	...	229 1 6	1,652 7 7
9	Humbie - - - - -	...	391 7 7	16 14 7	408 2 2
10	Innerwick - - - - -	...	139 19 8	51 2 8	191 2 4
11	Morham - - - - -	130 0 0	...	0 16 7	130 16 7
12	North-Berwick - - - -	518 11 8½	...	8 19 2	527 10 10½
13	Oldhamstocks - - - -	115 0 0	...	4 8 4	119 8 4
14	Ormiston - - - - - *	255 14 11¾	...	4 9 8	260 4 7¾
15	Pencaitland - - - - - *	430 4 4	...	38 4 0	468 8 4
16	Prestonkirk - - - - - *	401 11 3	...	22 13 5	424 4 8
17	Prestonpans - - - - - *	811 0 0	...	50 19 1	861 19 1
18	Salton - - - - -	206 1 6	...	3 13 9	209 15 3
19	Spot - - - - - - *	211 11 11½	...	9 19 0	221 10 11½
20	Stenton - - - - -	212 7 1½	...	38 7 3½	256 14 5
21	Tranent - - - - -	1,536 14 7	...	53 3 3½	1,389 17 10½
22	Whitekirk - - - -	...	203 1 7	17 2 9	220 4 4
23	Whittingham - - - - *	258 16 6	...	...	258 16 6
24	Yester - - - - - *	...	298 0 2½	45 18 0	343 18 2½
	Total -	9,367 10 6½	1,032 9 0½	963 0 3	11,362 19 10

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
56 16 5	...	...	5 0 0	...	61 16 5	28
225 17 9½	0 17 0	16 15 5	19 16 3	0 8 9	263 15 2½	29
1,393 7 11	0 12 9	53 1 0	137 14 9	2 15 6	1,587 11 11	30
110 2 6	0 9 6	1 1 0	11 17 4	...	123 10 4	31
2,390 9 7	93 3 10	58 9 3	247 16 2	51 10 1	2,841 8 11	32
113 12 2	7 8 3	9 5 0	10 5 10½	...	140 11 3½	33
100 11 0	1 7 6	4 11 6	9 8 10	2 0 0	117 18 10	34
375 7 11	2 11 3	17 17 6	33 0 5	...	428 17 1	35
41 13 0	...	...	8 2 0	...	49 15 0	36
72 17 0½	...	3 3 0	8 0 1	...	84 0 1½	37
217 17 8	1 6 0	24 2 0	42 7 1	...	285 12 9	38
65 7 10	9 6 5	0 8 6	10 10 2	8 16 8	94 9 7	39
102 15 11	0 4 6	0 5 0	13 10 1	...	116 15 6	40
769 19 0	5 5 1	27 12 0	53 12 0	1 19 8	858 7 9	41
143 15 2	3 18 0	0 9 0	14 10 0	...	162 12 2	42
2,696 17 3	38 8 0	106 14 0	200 9 5	29 5 3	3,071 13 11	43
39 1 6	1 9 0	...	10 12 6	0 10 6	51 13 6	44
134 18 6	12 8 11½	10 0 0	27 0 2	...	184 7 7½	45
72 4 11	...	3 10 0	10 18 0	...	86 12 11	46
204 14 6½	42 11 1½	16 14 6	33 1 9	3 16 0	300 17 11	47
114 0 1	...	7 0 0	14 15 8	...	135 15 9	48
104 19 4	1 5 0	2 4 6	5 10 11	...	113 19 9	49
2,019 8 5	40 2 3	66 10 0	158 19 2	5 6 0	2,290 5 10	50
161 8 1½	...	9 6 6	12 6 3	...	183 0 10½	51
108 15 10½	0 10 0	5 0 0	16 3 4	1 4 11	131 14 1½	52
55 7 4	...	...	14 10 9	0 15 5	70 13 6	53
32,223 4 10½	643 10 7½	990 17 9½	2,998 15 11	577 5 5	37,433 14 7½	
219 0 7½	15 12 6¾	17 15 6	34 17 1	...	287 5 9¼	1
149 16 8	0 12 1½	4 2 8	23 11 8½	11 4 0	189 7 2	2
26 6 0	7 16 6	3 3 0	10 13 6	...	47 19 0	3
357 18 3½	27 8 3	15 0 0	30 18 10	1 9 0	432 14 4½	4
1,083 17 9	30 14 5½	38 0 3	132 13 3½	11 10 6	1,296 16 3	5
258 16 3½	2 1 9	10 0 0	23 9 0	...	294 7 0½	6
345 17 1	54 6 8	13 10 6	39 0 11	63 7 4	516 2 6	7
1,175 6 11	12 14 6	51 1 0	152 1 0	112 14 10	1,503 18 3	8
241 14 0	...	10 0 0	15 0 0	0 8 9	267 2 9	9
161 19 5½	7 15 4	7 11 0	23 9 5	...	200 15 2½	10
108 11 0	2 5 0	6 10 6	22 7 1	...	139 13 7	11
391 18 8½	5 3 3	20 0 0	59 16 3	7 5 1	484 3 3½	12
74 14 6	7 17 10	5 11 0	19 11 7½	...	107 14 11½	13
155 2 0½	1 14 6	10 0 0	27 15 11	36 7 9	231 0 2½	14
433 0 5	6 6 3	10 10 6	25 4 2	13 13 10½	488 15 2½	15
414 4 7	14 13 8	17 10 0	32 15 7	5 5 5	484 9 3	16
711 18 1½	10 17 10	20 0 0	93 5 4	10 1 0	846 2 3½	17
227 18 11½	7 13 4½	8 0 0	21 9 5	21 14 8	286 16 5	18
178 6 9	14 16 4½	9 2 7	16 1 0	...	218 6 8½	19
215 1 11½	8 7 0	5 10 0	19 17 0	0 10 0	249 5 11½	20
1,101 8 7¾	61 3 2¾	31 17 0	117 5 7½	0 15 1	1,312 9 7	21
199 7 8½	13 11 7	5 10 6	29 0 6	...	247 10 3½	22
190 17 5	...	4 7 6	24 10 10	...	219 15 9	23
243 9 10½	7 9 7½	10 6 2	19 17 6	0 1 0	281 4 2	24
8,666 13 9¼	321 1 8	334 19 8	1,014 12 7	296 8 3½	10,633 15 11¾	

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
	INVERNESS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Alvie	362 7 2	...	19 11 10	381 19 0
2	Ardersier	286 8 10	...	6 3 4	292 12 2
3	Barra	336 4 0	...	18 14 7	354 18 7
4	Boleskine and Abertarff	452 0 11	...	...	452 0 11
5	Bracadale *	...	...	359 17 3	359 17 3
6	Cromdale	1,003 16 4	...	16 8 5	1,020 4 9
7	Croy	275 9 11	...	...	275 9 11
8	Daviot	210 17 6	...	9 14 5	220 11 11
9	Dores	524 19 4½	...	23 12 0	548 11 4½
10	Duirnish	457 15 4	...	23 14 10	481 10 2
11	Glenelg *	675 11 2	...	1 10 0	677 1 2
12	Harris	423 16 8½	...	19 4 10	443 1 6½
13	Inverness *	3,217 9 1	...	224 6 0	3,441 15 1
14	Kilmallie *	1,470 0 0	...	22 8 9	1,492 8 9
15	Kilmonivaig *	1,142 4 11½	...	247 6 3	1,389 11 2½
16	Kilmorack *	545 15 0½	...	14 9 6	560 4 6½
17	Kilmuir (Skye)	495 2 6½	...	14 10 0	509 12 6½
18	Kiltarlity *	656 0 6	...	11 19 1	667 19 7
19	Kingussie	595 1 11	...	13 10 0	608 11 11
20	Kirkhill *	416 9 6	...	10 3 9	426 13 3
21	Laggan	390 0 0	...	8 8 6	398 8 6
22	Moy *	192 10 11	...	...	192 10 11
23	Petty	269 12 1	...	6 12 1	276 4 2
24	Portree *	525 9 7	...	32 10 5	558 0 0
25	Sleat	465 3 3	...	96 1 4	561 4 7
26	Small Isles	...	70 16 0	...	70 16 0
27	Snizort	429 0 2½	...	13 9 10	442 10 0½
28	Strath *	674 16 9½	...	13 2 6	687 19 3½
29	Uist, North	388 4 0	...	18 0 0	406 4 0
30	Uist, South *	627 9 10	...	34 6 0	661 15 10
31	Urquhart *	600 0 0	...	...	600 0 0
	Total	18,109 17 5½	70 16 0	1,279 15 6	19,460 8 11½
	KINCARDINE.				
1	Arbuthnot *	...	100 6 0½	35 5 0	135 11 0½
2	Banchory-Devenick *	703 18 3	...	27 1 6	730 19 9
3	Banchory-Ternan	586 18 8	...	32 19 9	619 18 5
4	Benholm	412 9 7	...	12 11 6	425 1 1
5	Bervie,	81 16 11	84 11 7	4 10 0	170 18 6
6	Dunottar	...	...	488 4 9	488 4 9
7	Durris	234 9 8	...	10 6 7	244 16 3
8	Fettercairn	491 12 8	...	15 19 5½	507 12 1½
9	Fetteresso *	1,344 18 0	...	22 15 1	1,367 13 1
10	Fordoun	463 16 7	...	31 11 10	495 8 5
11	Garvock	...	30 0 0	...	30 0 0
12	Glenbervie	...	158 2 9	27 1 7½	185 4 4½
13	Kinneff	113 12 9	178 18 11	9 1 8	301 13 4
14	Laurencekirk	470 0 0	...	10 7 2	480 7 2
15	Maryculter	155 15 11	11 12 11	0 19 1	168 7 11
16	Marykirk *	564 16 0½	...	26 19 0½	591 15 1
17	Nigg *	314 3 0½	...	36 11 6	350 14 6½
18	St Cyrus *	425 5 10	...	11 16 2	437 2 0
19	Strachan	...	282 7 7	3 15 6	286 3 1
	Total	6,363 13 11	845 19 9½	807 17 2½	8,017 10 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
389 1 10	38 9 11½	38 9 11½	40 1 5	4 14 0	485 14 5½	1
205 0 0	....	12 0 0	17 17 2	0 6 0	235 3 2	2
249 5 3	...	46 0 0	15 0 0	...	310 5 3	3
439 13 9	13 17 5	19 18 2	56 0 0	...	529 9 4	4
274 6 6	10 16 3	35 0 0	14 5 6	...	334 8 3	5
739 12 8	155 14 0	35 0 0	68 2 2	27 6 0	1,025 14 10	6
197 14 0	2 13 3	12 8 6	21 1 6	10 13 3	244 10 6	7
150 9 2	3 10 6	6 15 6	29 16 7	9 5 5	199 17 2	8
472 2 2	0 16 6	19 12 6	47 18 7	13 8 1	553 17 10	9
351 17 6½	33 8 6	42 0 0	32 11 0	2 0 0	461 17 0½	10
521 7 11	16 3 6	50 0 0	80 2 8	1 0 8	668 14 9	11
376 19 8¼	11 3 0	82 14 0	50 0 0	...	520 16 8¼	12
3,354 5 8½	28 10 0	110 2 0	244 5 10	3 6 6	3,740 10 0½	13
879 8 2	85 10 6	45 0 0	115 11 10½	31 13 0	1,157 3 6½	14
1,147 18 10	1 7 0	35 5 0	103 6 6	12 1 0	1,299 18 4	15
428 7 11	25 5 6	22 9 0	68 15 3½	6 7 5	551 5 1½	16
435 18 6½	9 5 6	29 6 4	37 18 10	3 3 1	515 12 3½	17
541 8 5½	3 8 0	23 18 1	58 15 9	33 6 7	660 16 10½	18
705 0 0	4 18 0	25 0 0	37 0 0	41 10 8	813 8 8	19
339 18 8	2 7 6	15 0 0	45 14 0	9 5 4	412 5 6	20
328 15 9	17 7 1½	20 0 0	38 15 10	...	404 18 8½	21
143 2 9	0 7 6	9 9 0	20 0 0	...	172 19 3	22
270 16 5½	3 4 0	13 5 0	19 18 8	...	307 4 1½	23
346 6 5	7 8 2	30 0 0	52 18 10	2 10 11	439 4 4	24
500 13 3	21 7 4	35 16 8	46 17 10	...	604 15 1	25
53 6 0	9 8 0	...	8 2 0	...	70 16 0	26
300 19 5½	6 13 6	53 0 0	61 19 2	...	422 12 1½	27
589 11 5½	1 19 10	26 8 10	46 17 10	...	664 17 11½	28
256 8 6	35 5 0	36 0 0	30 0 0	0 10 0	358 3 6	29
571 16 0½	0 2 6	70 0 0	42 0 2	...	683 18 8½	30
501 11 1	6 7 7	25 0 0	46 2 10	...	579 1 6	31
16,063 3 11¼	556 15 5	999 15 10	1,597 17 10	212 7 11	19,430 0 11¼	
177 3 1	...	12 12 2	...	0 6 8	190 1 11	1
635 15 2	20 10 4	21 5 0	55 6 7	...	732 17 1	2
460 18 3	56 0 5	20 0 0	70 18 8	4 16 5	612 13 9	3
305 19 11	6 14 0	24 7 2	41 6 1½	...	378 7 2½	4
143 9 3½	16 6 2	9 10 0	11 12 4	...	180 17 9½	5
380 8 6	6 7 6	16 0 2	28 7 6	8 2 2	439 5 10	6
203 6 2	3 18 10	9 11 4	14 19 5	...	231 15 9	7
328 1 2	1 16 0	20 0 0	35 13 4	152 10 9	538 1 3	8
962 4 2	64 7 6	21 5 7½	156 0 9½	...	1,203 18 1	9
426 4 2½	11 2 0	18 10 0	50 8 5	...	506 4 7½	10
20 6 6	...	...	7 5 0	...	27 11 6	11
161 17 8½	...	10 9 3	22 16 2	...	195 3 1½	12
157 9 5½	1 10 6	8 0 0	13 17 9	7 6 8	188 4 4½	13
436 6 4	1 17 9	18 0 0	39 2 1	...	495 6 2	14
127 0 0½	9 13 3	5 1 3	13 15 9	...	155 10 3½	15
464 3 5	2 10 0	21 5 0	46 5 5	1 19 0	536 2 10	16
269 3 5½	11 19 8½	13 5 7½	50 12 7	0 5 0	345 6 4½	17
338 0 4½	6 13 4	13 2 4	32 4 10	...	390 0 10½	18
263 7 8	5 3 3	13 0 5	25 15 0	...	307 6 4	19
6,261 4 10½	226 10 6½	275 5 4	716 7 9	175 6 8	7,654 15 2	

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
	KINROSS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Cleish - - - - -	...	65 3 8	3 1 2	68 4 10
2	Kinross - - - - - *	552 17 6	...	127 8 4	680 5 10
3	Orwell - - - - - *	285 11 7	...	55 2 5	340 14 0
4	Portmoak - - - - -	168 6 0	...	2 10 4½	170 16 4½
	Total -	1,006 15 1	65 3 8	188 2 3½	1,260 1 0½
	KIRKCUDBRIGHT.				
1	Anwoth - - - - - *	187 12 3½	...	7 14 10	195 7 1½
2	Balmaclellan - - - - *	452 17 7½	...	4 11 6	457 9 1½
3	Balmaghie - - - - *	389 0 7	...	117 7 6	506 8 1
4	Borgue - - - - - *	346 8 5	...	32 0 11	378 9 4
5	Buittle - - - - -	...	246 4 7½	4 5 5	250 10 0½
6	Carsphairn - - - - -	...	171 3 11¾	26 17 11	198 1 10¾
7	Colvend - - - - - *	383 15 0	...	9 9 8	393 4 8
8	Crossmichael - - - - *	360 16 3	...	...	360 16 3
9	Dalry - - - - - -	317 14 10	...	7 9 1	325 3 11
10	Girthon - - - - - *	672 2 7½	...	58 16 0	730 18 7½
11	Kells - - - - - *	...	317 4 9	15 6 8	332 11 5
12	Kelton - - - - - *	805 9 3½	...	18 9 9	823 19 0½
13	Kirkbean - - - - - *	204 10 0	...	19 17 0	224 7 0
14	Kirkcudbright - - - -	848 4 1¾	...	334 18 7½	1,183 2 9¼
15	Kirkgunzeon - - - -	292 0 0	...	2 11 0	294 11 0
16	Kirkmabreck - - - - *	425 19 9	...	12 17 9½	438 17 6½
17	Kirkpatrick-Durham - - -	282 7 3¾	...	22 4 0	304 11 3¾
18	Kirkpatrick-Irongray - - *	...	145 15 0½	33 13 2	179 8 2½
19	Lochrutton - - - -	116 15 10½	...	6 7 10	123 3 8½
20	Minigaff - - - - - *	421 12 5	...	15 18 10	437 11 3
21	New Abbey - - - - *	261 16 5	...	81 11 8	343 8 1
22	Parton - - - - -	200 1 1	...	8 5 9	208 6 10
23	Rerrick - - - - -	637 15 4½	...	9 4 5	646 19 9½
24	Terregles - - - - -	...	50 0 0	2 12 4	52 12 4
25	Tongland - - - - - *	325 9 10	...	13 5 7	338 15 5
26	Troqueer - - - - -	1,302 6 9½	...	70 0 7	1,372 7 4½
27	Twynholm - - - - - *	314 3 4	...	25 9 9	339 13 1
28	Urr - - - - - - *	882 11 4½	...	17 18 0	900 9 4½
	Total -	10,431 10 7½	930 8 4¾	979 5 7	12,341 4 7¼
	LANARK.				
1	Avondale - - - - - *	1,293 11 6	...	54 11 5	1,348 2 11
2	Barony - - - - - *	35,290 16 0	...	1,982 17 7	37,273 13 7
3	Biggar - - - - -	341 18 3½	...	17 1 6¼	358 19 9¾
4	Blantyre - - - - -	610 5 9	...	...	610 5 9
5	Bothwell - - - - -	2,001 11 10	...	...	2,001 11 10
6	Cadder - - - - -	723 2 4	...	46 13 6	769 15 10
7	Cambuslang - - - - -	702 18 0	...	16 12 10	719 10 10
8	Cambusnethan - - - - *	1,688 7 10	...	...	1,688 7 10
9	Carluke - - - - - *	857 18 1¾	...	12 16 0	870 14 1¾
10	Carmichael - - - - -	123 4 3	...	40 11 8	163 15 11
11	Carmunnock - - - - -	...	116 18 6½	43 13 11	160 12 5½
12	Carnwath - - - - -	737 8 9½	...	25 3 8	762 12 5½
13	Carstairs - - - - -	...	...	97 16 5¾	97 16 5¾
14	Covington - - - - - *	29 13 10	...	...	29 13 10

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
58	5	10½	0	9	0	5	10	0	6	14	9	...			70	19	7½	1
565	19	0½	9	11	7½	21	0	0	48	1	6	1	0	0	645	12	2	2
332	19	5½	0	14	8	5	17	10	35	10	7	2	15	6	377	18	0½	3
132	14	8	7	1	6	7	19	3	11	19	7	...			159	15	0	4
1,089	19	0½	17	16	9½	40	7	1	102	6	5	3	15	6	1,254	4	10	
161	18	7	13	1	11	8	0	0	29	15	9	...			212	16	3	1
360	13	6	5	19	6½	13	14	7	40	16	8	5	2	11	426	7	2½	2
260	3	2	30	15	5	19	12	4	28	8	4	20	10	8	359	9	11	3
246	9	7	31	15	4	20	8	6	19	3	9	...			317	17	2	4
180	6	11⅓	10	6	0	9	18	8½	15	11	6	...			216	3	2	5
169	8	11	5	19	5	10	0	0	12	19	10½	...			198	8	2½	6
287	12	5½	5	16	2	13	10	5	84	1	5	...			391	0	5⅔	7
159	16	8	7	4	4	10	10	0	27	14	9	...			205	5	9	8
299	7	5	18	0	0½	13	2	0½	36	3	5	...			366	12	11	9
514	17	9½	13	19	9	26	6	0	41	10	7	...			596	14	1½	10
224	17	6	24	19	4	17	1	0	24	16	7	2	17	10	294	12	3	11
606	1	5	4	13	0	35	0	0	51	1	5	...			696	15	10	12
122	13	0	7	16	0	12	3	9	20	2	6	...			162	15	3	13
978	7	4½	42	8	5½	35	16	11	116	16	7	49	11	1	1,223	0	5	14
286	6	2	0	9	0	8	2	10	12	14	7	...			307	12	7	15
234	8	7½	10	4	4½	23	3	10	35	18	0	...			303	14	10	16
274	19	0	10	1	4	20	13	6	34	7	4½	0	19	0	341	0	2½	17
122	7	1	3	9	2	14	13	9	16	17	0	...			157	7	0	18
102	2	8	3	3	8	8	0	0	13	5	6	...			126	11	10	19
342	12	0	56	6	7	16	0	3	24	9	3	439	8	1	878	16	2	20
275	13	9	15	16	3	19	5	8	31	14	8	7	5	6	349	15	10	21
138	4	4½	3	0	6	13	13	8	23	2	11	...			178	1	5⅓	22
506	17	3	7	5	8	40	10	3	31	1	4½	...			585	14	6⅓	23
36	13	9	0	18	6	7	15	0	7	5	8	...			52	12	11	24
303	3	3⅓	5	10	0	17	14	2	31	19	9	...			358	7	2⅓	25
912	19	0	113	11	7	31	10	0	138	3	11½	16	10	10	1,212	15	4½	26
195	0	8⅓	28	16	10	34	1	3	33	18	3	...			291	17	0⅓	27
765	3	4½	12	16	11	48	1	4	59	18	4	...			885	19	11½	28
9,069	5	4½	494	5	1	548	9	9	1,043	19	9	542	5	11	11,698	5	10½	
926	19	3	137	8	10	53	7	6	60	12	5	...			1,178	8	0	1
28,513	6	4¼	1,247	3	6	938	8	9	4,858	19	3½	49	16	6	35,607	14	4¾	2
339	14	7	12	5	1	4	0	0	22	2	11	...			378	2	7	3
464	1	5	21	13	1	23	2	3	87	0	10	1	5	6	597	3	1	4
1,416	14	0	219	7	8	76	7	3	94	0	0	...			1,806	8	11	5
474	15	1½	12	13	1	40	6	0	62	19	11	5	15	0	596	9	1½	6
530	19	6	17	8	2	26	8	11	73	7	8	0	14	10	648	19	1	7
885	13	5⅓	148	10	6	43	15	5	70	0	0	4	6	7	1,152	5	11½	8
638	0	1⅔	65	14	9	28	13	2	62	8	10½	25	0	7	819	17	6	9
128	5	0	3	7	11	4	6	3	12	9	4	0	11	8	149	0	2	10
84	18	5⅓	10	5	6	5	0	0	17	1	0	...			117	4	11½	11
567	6	3½	17	3	0	28	15	0	60	11	3½	13	7	5	687	3	0	12
49	14	0	1	10	0	0	9	4	15	2	3	3	5	7	70	1	2	13
55	17	0	0	9	1	4	4	0	8	13	5	...			69	3	6	14

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
15	Crawford - - - - - -	343 11 1½	...	...	343 11 1½
16	Crawfordjohn - - - - -	308 9 10½	...	...	308 9 10½
17	Culter - - - - - -	149 13 2	...	2 10 1	152 3 3
18	Dalserf - - - - - -	476 4 7½	...	26 18 8	503 3 3½
19	Dalziel - - - - - -	305 13 0	...	...	305 13 0
20	Dolphington - - - - -	....	15 6 6½	...	15 6 6½
21	Douglas - - - - - -	629 0 0	...	15 16 0	644 16 0
22	Dunsyre - - - - - -	...	...	39 18 11½	39 18 11½
23	Glasgow - - - - - - *	45,645 13 10	...	1,227 2 2	46,872 16 0
24	Glassford - - - - - -	485 15 3	...	6 14 9	492 10 0
25	Gorbals - - - - - -	2,107 13 9½	...	52 12 9	2,160 6 6½
26	Govan - - - - - - *	11,165 19 8	...	2,300 10 11	13,466 10 7
27	Hamilton - - - - - -	3,126 12 0½	...	92 10 1	3,219 2 1½
28	Kilbride, East - - - - -	518 10 1½	...	12 0 0	530 10 1½
29	Lanark - - - - - - *	930 11 3½	...	276 3 1¾	1,206 14 5¼
30	Lesmahagow - - - - - *	1,026 16 1	...	41 10 2	1,068 6 3
31	Libberton - - - - -	153 18 1½	...	3 12 3	157 10 4½
32	Monkland, New - - - - -	2,694 4 1	...	203 12 11½	2,897 17 0½
33	Monkland, Old - - - - - *	2,738 16 0	...	75 6 11½	2,814 2 11½
34	Pittenain - - - - -	57 3 7¾	...	6 8 0	63 11 7¾
35	Rutherglen - - - - -	964 19 6	...	...	964 19 6
36	Shotts - - - - - - *	562 6 0	...	16 9 0	578 15 0
37	Stonehouse - - - - - *	437 2 10	...	...	437 2 10
38	Symington - - - - -	124 11 1¼	...	...	124 11 1¼
39	Wandell and Lamington - -	179 10 0	...	4 15 0	184 5 0
40	Walston - - - - - -	55 3 6	...	6 13 0	61 16 6
41	Wiston and Roberton - -	169 16 1½	...	13 18 10¾	183 15 0¼
	Total -	119,758 11 4½	132 5 1	6,763 2 4	126,653 18 9½
	LINLITHGOW.				
1	Abercorn - - - - - - *	246 15 4	...	20 7 10	267 3 2
2	Bathgate - - - - - - *	1,513 8 5½	...	122 8 8	1,635 17 1½
3	Borrowstounness - - - *	1,047 13 8	...	40 18 9½	1,088 12 5½
4	Carriden - - - - - - *	645 10 4½	...	8 3 3	653 13 7½
5	Dalmeny - - - - - -	244 9 7½	...	57 12 1½	302 1 9
6	Ecclesmachen - - - - -	100 13 0½	...	5 10 0	106 3 0½
7	Kirkliston - - - - - - *	761 6 1	...	16 2 4	777 8 5
8	Linlithgow - - - - - - *	1,473 12 7	...	10 10 0	1,484 2 7
9	Livingstone - - - - -	253 17 10	...	4 13 2	258 11 0
10	Queensferry - - - - -	68 14 7½	...	5 17 8	74 12 3½
11	Torphichen - - - - -	243 2 10	...	16 5 0	259 7 10
12	Uphall - - - - - - *	194 7 9	...	65 10 9	259 18 6
13	Whitburn - - - - - - *	597 10 6	...	13 9 0	610 19 6
	Total -	7,391 2 8½	...	387 8 7	7,778 11 3½
	NAIRN.				
1	Ardclach - - - - -	305 19 11½	...	6 1 10	312 1 9½
2	Auldearn - - - - -	243 11 5½	...	6 5 2	249 16 7½
3	Cawdor - - - - -	351 3 6	...	36 15 9	387 19 3
4	Nairn - - - - -	745 16 3	...	14 7 0	760 3 3
	Total -	1,646 11 2	...	63 9 9	1,710 0 11

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
302 4 7½	72 12 0½	23 0 11	37 12 4	1 14 8	437 4 7	15
283 2 3½	3 10 7	9 4 6	25 2 11	...	321 0 3½	16
86 3 3	1 3 0	5 0 0	13 0 0	...	105 6 3	17
402 10 9	8 18 1	24 12 9	34 2 1	25 0 7	495 4 3	18
177 0 0	37 5 1	7 18 3	25 0 0	...	247 3 4	19
6 10 0	0 0 3½	...	3 0 5	...	9 10 8½	20
575 2 7	62 10 0½	25 4 0	56 9 2	3 11 3	722 17 0½	21
42 2 9	3 4 11	2 8 0	5 5 4	...	53 1 0	22
31,496 0 6	1,267 2 8	2,099 0 4	5,626 18 4	896 10 0	41,385 11 10	23
372 7 5	8 4 9½	14 0 0	30 6 2½	0 12 6	425 10 11	24
1,259 12 2½	34 4 1	70 5 5	281 0 4	...	1,645 2 0½	25
9,360 5 1	301 7 0	488 4 2	1,485 8 2	53 4 2	11,688 8 7	26
2,063 9 6¼	76 14 7	87 0 0	140 4 7	7 18 7	2,375 7 3¼	27
427 9 3½	12 5 10½	14 10 3	54 15 3½	...	509 0 8½	28
777 10 11½	19 4 6½	55 19 10	96 2 1½	16 0 3	964 17 8½	29
882 15 11	45 2 2	53 7 6	82 7 0	...	1,063 12 7	30
162 12 5⅓	1 5 11	1 7 0	12 6 3	...	177 11 7⅓	31
2,169 9 7	400 16 0	61 3 9	178 14 11	21 15 0	2,831 19 3	32
2,132 13 0	233 15 10	138 15 8	202 17 8	28 7 8	2,736 9 10	33
58 17 8½	7 3 0	5 13 6	...	...	71 14 2½	34
720 0 9⅓	6 12 0	52 1 6	109 6 11	...	888 1 2⅓	35
432 3 6	20 2 1½	13 0 8	54 0 2	...	519 6 5⅓	36
387 14 5	7 2 7	12 4 9	30 8 3½	5 17 5½	443 7 6	37
115 15 3½	6 13 3	3 18 9	10 9 8	...	136 16 11½	38
64 2 4	3 10 0	...	9 2 0	...	76 14 4	39
48 0 0	0 4 6	3 17 6	6 0 0	...	58 2 0	40
136 14 1½	6 0 5	6 8 1	21 11 0	...	170 13 7½	41
90,018 14 11	4,561 15 6½	4,555 10 11	14,137 0 4½	1,164 15 9½	114,437 17 6½	
269 17 11	4 12 5	15 12 0	28 8 0	1 0 0	319 10 4	1
961 17 4½	97 9 6	31 0 0	129 13 1	8 8 0	1,228 7 11½	2
781 4 6	119 7 2½	26 0 0	103 7 5	9 2 0	1,039 1 1½	3
388 2 2	47 19 0	20 0 0	29 16 6	1 18 9	487 16 5	4
254 12 11¾	6 6 1¼	10 10 4	30 12 4	...	302 1 9	5
82 4 0⅓	0 16 0	6 6 0	20 19 8	17 5 2	127 10 10½	6
565 14 7½	17 15 1½	34 19 8	48 9 5	1 2 3	668 1 1	7
1,244 19 11	104 16 0	37 0 0	180 13 7	5 0 6	1,572 10 0	8
224 9 5	10 17 7⅓	13 15 8	37 19 2	...	287 1 10½	9
47 8 0	2 16 11½	8 8 0	17 0 0	...	75 12 11½	10
205 12 8	11 8 1	13 6 5	25 12 9	...	255 19 11	11
198 8 1½	16 6 8	11 1 6	26 0 0	1 13 1½	253 9 5	12
435 19 0	4 4 0	19 0 0	44 6 10	1 10 0	504 19 10	13
5,660 10 8¾	444 14 8¼	246 19 7	722 18 9	46 19 9½	7,122 3 6½	
294 6 8	6 4 9	10 0 0	25 4 2	0 15 0	336 10 7	1
219 8 1½	1 5 0	13 13 4	27 14 3	...	262 0 8½	2
362 11 0	0 4 0	9 0 0	31 13 4	...	403 8 4	3
722 0 8	1 4 6	27 0 0	49 7 10	...	799 13 0	4
1,598 6 5½	8 18 3	59 13 4	133 19 7	0 15 0	1,801 12 7½	

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money Received.
	ORKNEY AND SHETLAND.				
	ORKNEY.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Birsay and Harray - - - *	...	41 19 6½	12 5 3	54 4 9½
2	Cross and Burness - - - *	129 15 1	...	...	129 15 1
3	Eday - - - - - -	...	113 7 0	...	113 7 0
4	Evie and Rendal - - -	...	40 0 0	26 6 0	66 6 0
5	Firth - - - - - -	58 9 3	...	...	58 9 3
6	Holm - - - - - -	...	88 15 6	...	88 15 6
7	Hoy and Græmsay - - -	...	12 4 6	...	12 4 6
8	Kirkwall - - - - - -	892 16 11	...	67 1 9	959 18 8
9	Lady - - - - - - †	...	59 12 8	...	59 12 8
10	Orphir - - - - - -	62 6 0	...	...	62 6 0
11	Ronaldshay, South - - -	263 8 0	...	39 19 2	303 7 2
12	Rousay and Egilshay - - -	...	60 10 0	7 0 0	67 10 0
13	St Andrews and Deerness - - *	...	19 8 0	28 14 11	48 2 11
14	Sandwick - - - - -	...	21 12 9½	...	21 12 9½
15	Shapinshay - - - - -	...	48 11 1½	...	48 11 1½
16	Stennis - - - - -	...	15 0 0	...	15 0 0
17	Stromness - - - - - *	324 6 8	...	10 9 10	334 16 6
18	Stronsay - - - - - *	174 13 10¼	...	...	174 13 10¼
19	Walls and Flotta - - -	...	6 15 7½	30 7 6	37 3 1½
20	Westray and Papa-Westray -	...	109 17 8½	50 0 0	159 17 8½
	Total -	1,905 15 9¼	637 14 5½	272 4 5	2,815 14 7¾
	SHETLAND.				
21	Bressay - - - - -	...	31 11 0	14 11 1	46 2 1
22	Delting - - - - -	272 9 7½	...	1 7 9	273 17 4½
23	Dunrossness - - - -	...	80 0 0	80 0 0	160 0 0
24	Fetlar and North Yell - -	...	30 9 3	29 4 9¾	59 14 0¾
25	Lerwick - - - - -	652 4 3½	...	13 18 8	666 2 11¼
26	Nesting - - - - -	...	62 17 11½	...	62 17 11½
27	North Mavine - - - -	...	77 13 8	...	77 13 8
28	Sandsting - - - - -	...	86 2 0	...	86 2 0
29	Tingwall - - - - -	108 10 10¾	148 4 7¼	12 0 0	268 15 6
30	Unst - - - - - -	...	117 1 1	...	117 1 1
31	Walls - - - - - -	...	73 10 6½	...	73 10 6½
32	Yell - - - - - -	104 18 6	...	5 0 0	109 18 6
	Total -	1,138 3 3¾	707 10 1¼	156 2 3¾	2,001 15 8¾
	PEEBLES.				
1	Broughton - - - -	141 0 1½	...	3 0 0	144 0 1½
2	Drumelzier - - - - -	58 18 0½	...	5 12 1½	64 10 2
3	Eddlestone - - - - -	109 0 0	...	31 8 6	140 8 6
4	Innerleithen - - - -	264 11 6	...	4 18 1	269 9 7
5	Kirkurd - - - - -	...	34 2 6	...	34 2 6
6	Linton, West - - - - *	322 2 1½	...	19 5 10	341 7 11½
7	Lyne and Megget - - -	...	6 3 10½	...	6 3 10½
8	Manor - - - - -	16 17 10	...	10 8 5	27 6 3
9	Newlands - - - - -	271 18 4½	...	7 4 2	279 2 6½
10	Peebles - - - - - *	786 8 2	...	17 14 1	804 2 3
11	Skirling - - - - -	...	77 4 3½	1 6 11	78 11 2½
12	Stobo - - - - -	83 16 11	...	16 10 8	100 7 7
13	Traquair - - - - -	194 17 6	...	21 12 8	216 10 2
14	Tweedsmuir - - - - *	...	44 6 6	...	44 6 6
	Total -	2,249 10 7	161 17 2	139 1 5½	2,550 9 2½

† Orkney.—No. 9.—Lady.—No return received.

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
21 8 2	1 8 6	18 16 0	7 18 4	...	49 11 0	1
132 3 11	1 3 0	9 19 4	16 6 11	...	159 13 2	2
82 6 7½	4 17 6½	0 16 6	18 10 3	...	106 10 11	3
47 4 7	1 0 6	...	13 14 8	...	61 19 9	4
43 13 3	3 19 8	0 4 0	9 10 11	...	57 7 10	5
88 15 6	...	...	3 0 0	...	91 15 6	6
7 14 6	...	...	2 0 0	...	9 14 6	7
602 13 3	15 17 6	50 10 0	55 10 0	29 0 0	753 10 9	8
49 4 2	1 2 6	6 14 3	5 10 0	...	62 10 11	9
54 4 7	...	1 16 6	3 5 7	...	59 6 8	10
253 1 4½	1 11 6	33 19 3	29 8 3	...	318 0 4½	11
58 10 0	...	2 17 0	6 3 0	...	67 10 0	12
34 4 6	3 14 8	5 0 5½	6 14 0	...	49 13 7½	13
15 8 9	...	1 9 11	2 4 6	0 14 4	19 17 6	14
30 1 5½	0 3 4	...	6 3 0	...	36 7 9½	15
9 6 0	1 10 0	...	1 10 0	0 10 1	12 16 1	16
197 17 7½	16 15 7	21 0 0	45 14 10	1 0 0	282 8 0½	17
141 13 3½	3 2 4	6 6 0	17 10 0	0 7 2	168 18 9½	18
25 12 0	8 4 6	...	3 10 0	...	37 6 6	19
62 10 10½	7 4 10	52 2 0	14 14 0	...	136 11 8½	20
1,957 14 5	71 15 11½	211 11 2½	268 18 3	31 11 7	2,541 11 5	
26 19 0½	0 9 0	0 3 6	19 3 2	...	46 14 8½	21
82 18 11	8 17 9	...	20 6 9	0 5 7	112 9 0	22
135 16 5⅓	7 7 2	2 4 9	11 14 1½	...	157 2 6	23
49 15 3	9 11 10	0 8 0	1 12 9	...	61 7 10	24
476 18 8⅓	72 3 0	30 0 0	60 0 0	...	639 1 8½	25
43 13 10	2 8 6	...	20 0 3	...	66 2 7	26
33 3 1	24 14 1½	...	9 12 4	...	67 9 6½	27
71 5 4	14 17 0	3 7 0	7 12 9	...	97 2 1	28
183 7 3	21 10 11	25 0 0	41 2 0	0 0 2	271 0 4	29
86 7 10½	1 14 7	2 8 6	14 10 10	...	105 1 9½	30
51 19 9	11 13 5	3 10 0	8 11 5	...	75 14 7	31
90 5 7	10 0 0	2 0 0	14 0 0	5 0 0	121 5 7	32
1,332 11 1	185 7 3½	69 1 9	228 6 4½	5 5 9	1,820 12 3	
125 10 0½	3 12 10	0 10 0	12 11 9	0 10 2	142 14 9½	1
62 19 1	1 4 1	2 4 6	10 16 10	...	77 4 6	2
109 8 0	2 14 9	6 6 0	12 10 0	...	130 18 9	3
230 16 11	15 1 1	9 2 5	34 2 10	...	289 3 3	4
29 15 0	0 2 6	...	4 5 0	...	34 2 6	5
241 18 6	4 3 3	12 14 0	31 6 9	...	290 2 6	6
...	0 5 5	...	2 4 4	...	2 9 9	7
23 18 2	...	3 10 0	7 5 6	...	34 13 8	8
227 15 4	5 8 6	10 3 6	24 6 4	5 0 6	272 14 2	9
540 14 6¼	42 3 5	21 17 0½	58 16 10	0 11 4	664 3 1⅔	10
66 16 1	2 12 9½	4 1 0	5 8 8	...	78 18 6½	11
86 5 6	1 17 7	3 17 0	6 12 4	...	98 12 5	12
200 9 5	...	6 1 0	12 5 0	218 15 5	437 10 10	13
23 19 3½	1 3 3	...	3 8 0	...	28 10 6½	14
1,970 5 10¼	80 9 5½	80 6 5½	226 0 2	224 17 5	2,581 19 4¼	

Return for previ

No.	COUNTIES.	RECEIPT. From Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount of Money Received. £ s. d.
	PERTH.				
1	Aberdalgie	106 5 7	...	5 0 0	111 5 7
2	Aberfoyle	198 13 0	...	...	198 13 0
3	Abernethy *	268 1 6	...	43 11 10½	311 13 4½
4	Abernyte	...	28 0 0	...	28 0 0
5	Alyth	596 6 11	...	11 7 4	607 14 3
6	Auchterarder *	492 2 7	...	40 18 11	533 1 6
7	Auchtergaven	640 13 5	...	58 3 10	698 17 3
8	Balquhidder	...	270 12 10	...	270 12 10
9	Bendochy	71 15 2½	...	...	71 15 2½
10	Blackford	...	224 10 1½	...	224 10 1½
11	Blair-Athol	713 15 10	...	0 10 0	714 5 10
12	Blairgowrie	490 5 2	...	54 14 8	544 19 10
13	Callander	460 6 4	...	2 0 0	462 6 4
14	Caputh	504 13 11	...	10 19 2	515 13 1
15	Cargill	240 0 0	...	...	240 0 0
16	Clunie	140 1 3½	...	...	140 1 3½
17	Collace *	59 0 2	...	4 1 11	63 2 1
18	Comrie	411 19 2	...	16 5 3	428 4 5
19	Coupar-Angus	615 0 0	...	10 0 1	625 0 1
20	Crieff	970 4 11	...	89 7 9	1,059 12 8
21	Culross	331 10 0	...	64 10 5	396 0 5
22	Dowally	...	173 18 3	7 7 6	181 5 9
23	Dron	75 0 0	25 0 0	...	100 0 0
24	Dull	872 7 1	...	21 0 1	893 7 2
25	Dumbarnie *	214 0 8	...	11 2 10	225 3 6
26	Dunblane *	1,353 9 1	...	4 6 0	1,357 15 1
27	Dunkeld	...	257 0 0	9 4 9	266 4 9
28	Dunkeld, Little	585 9 9	...	11 6 0	596 15 9
29	Dunning	352 18 5½	...	112 3 3	465 1 8½
30	Errol *	753 15 9	...	56 0 2	809 15 11
31	Forgandenny	...	172 6 3½	3 11 1	175 17 4½
32	Forteviot	97 13 3	...	9 16 4½	107 9 7½
33	Fortingall	...	670 0 0	16 4 4	686 4 4
34	Fossaway †	262 9 10¾	...	7 3 8	269 13 6¾
35	Foulis, Wester	474 5 4	...	7 0 11	481 6 3
36	Gask	89 3 9	...	...	89 3 9
37	Glendevon	...	...	17 13 1	17 13 1
38	Inchture	...	178 6 4	15 0 0	193 6 4
39	Kenmore	...	467 10 11	66 11 9	534 2 8
40	Killin	...	547 9 9	45 10 0	592 19 9
41	Kilmadock *	564 10 0	...	22 1 8	586 11 8
42	Kilspindie	50 0 0	...	4 10 7	54 10 7
43	Kincardine	...	325 3 4	15 7 5½	340 10 9½
44	Kinclaven	...	68 16 0	4 11 0	73 7 0
45	Kinfauns	101 9 6	...	7 9 11	108 19 5
46	Kinloch	...	55 0 0	1 0 0	56 0 0
47	Kinnaird	82 0 0	...	...	82 0 0
48	Kinnoul *	739 1 9	...	11 11 9	750 13 6
49	Kirkmichael	...	202 3 7	26 1 4	228 4 11
50	Lethendy	48 4 11½	...	5 14 10	53 19 9½
51	Logierait	445 0 7	...	5 15 0	450 15 7
52	Longforgan	...	300 6 0	25 17 9	326 3 9
53	Madderty	...	...	138 13 6½	138 13 6½
54	Meigle	107 18 7	...	4 0 0	111 18 7
55	Methven *	566 10 1	...	18 10 8½	585 0 9½
56	Moneydie	55 12 7	...	1 19 11	57 12 6

† No. 34.—Fossaway.—No return received.

| EXPENDITURE. | | |

No.	COUNTIES.	RECEIPT. From Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount of Money Received. £ s. d.
57	Monivaird - - - - -	...	182 12 9½	4 0 0	186 12 9½
58	Monzie - - - - -	149 13 4	...	10 0 0	159 13 4
59	Moulin - - - - -	473 2 4	...	4 2 11	477 5 3
60	Muckhart - - - - -	...	159 17 9	11 11 4½	171 9 1½
61	Muthill - - - - - *	581 1 10	...	24 15 3	605 17 1
62	Perth - - - - -	5,785 4 8	...	50 5 2	5,835 9 10
63	Port-of-Monteith - - -	235 2 7	...	20 8 6	255 11 1
64	Rattray - - - - -	175 8 7½	...	21 13 8½	197 2 4
65	Redgorton - - - - -	381 13 8	...	7 19 4	389 13 0
66	Rhynd - - - - -	129 13 4	...	4 16 7	134 9 11
67	Scone - - - - -	...	529 14 2½	57 12 9½	587 7 0
68	St Madoes - - - -	...	15 18 5¾	49 4 6	65 2 11¾
69	St Martins - - - -	...	160 0 0	34 0 0	194 0 0
70	Tibbermuir - - - -	353 3 10	...	...	353 3 10
71	Trinity-Gask - - - -	...	124 4 8	3 10 6	127 15 2
72	Tullialian - - - - - *	660 13 2	...	12 6 5	672 19 7
73	Weem - - - - -	...	138 0 0	3 14 2	141 14 2
	Total -	24,126 13 5¼	5,276 11 3¾	1,445 19 8	30,849 4 5
	RENFREW.				
1	Abbey - - - - - *	5,964 17 8	...	1,125 14 0	7,090 11 8
2	Cathcart - - - - -	700 10 2	...	...	700 10 2
3	Eaglesham - - - -	275 14 9	...	9 9 8	285 4 5
4	Eastwood - - - - -	1,855 19 10½	...	...	1,855 19 10½
5	Erskine - - - - -	171 9 2¼	...	13 14 3	185 3 5¼
6	Greenock - - - - - *	5,639 13 4	...	420 10 2½	6,060 3 6½
7	Houston - - - - -	752 14 6¼	...	15 8 5	768 2 11¼
8	Inchinnan - - - - -	...	83 4 6	4 2 8	87 7 2
9	Innerkip and Gourock - - *	579 3 4	...	26 0 0	605 3 4
10	Kilbarchan - - - -	1,370 19 8	...	52 1 7	1,423 1 3
11	Kilmalcolm - - - -	223 9 10	...	11 4 4	234 14 2
12	Lochwinnoch - - - -	715 17 4½	...	142 3 5	858 0 9½
13	Mearns - - - - -	600 18 4	...	24 17 4	625 15 8
14	Neilston - - - - - *	1,878 16 7	...	75 0 7	1,953 17 2
15	Paisley - - - - - *	6,727 16 0	...	856 17 6	7,584 13 6
16	Port-Glasgow - - - - *	1,448 12 8	...	109 6 7	1,557 19 3
17	Renfrew - - - - -	741 0 0	...	20 8 0	761 8 0
	Total -	29,647 13 3½	83 4 6	2,906 18 6¼	32,637 16 4
	ROSS & CROMARTY.				
1	Alness - - - - -	303 8 4	...	15 4 2	318 12 6
2	Applecross - - - -	297 4 0	...	...	297 4 0
3	Avoch - - - - - *	390 0 0	...	10 13 3	400 13 3
4	Barvas - - - - -	204 11 0	...	22 1 0	226 12 0
5	Contin - - - - -	491 11 4	...	9 15 4	501 6 8
6	Cromarty - - - - -	1,060 0 0	...	11 0 11	1,071 0 11
7	Dingwall - - - - -	848 15 2	...	40 12 11	889 8 1
8	Edderton - - - - - *	220 18 10	...	8 3 3	229 2 1
9	Fearn - - - - - *	539 18 5	...	11 3 4	551 1 9
10	Fodderty - - - - - *	752 6 4	...	10 3 1	762 9 5
11	Gairloch - - - - - *	826 0 2½	...	49 7 6	875 7 8½
12	Glenshiel - - - - -	154 7 0	...	4 9 5	158 16 5
13	Killearnan - - - - -	384 0 6	...	133 10 2	517 10 8
14	Kilmuir, Easter - - - *	286 0 0	...	33 10 7	319 10 7
15	Kiltearn - - - - -	602 9 8	...	6 13 4	609 3 0

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
177	0	7½	0	19	0	3	19	2	4	14	0	...			186	12	9½	57
128	19	7½	14	14	2½	6	16	8	32	11	10	...			183	2	4	58
312	14	4	27	5	0½	20	0	0	40	15	8	5	16	5	406	11	5½	59
156	2	0	2	10	1½	5	7	0	7	10	0	...			171	9	1½	60
376	12	11	20	9	1	27	17	6	49	17	5	1	6	0	476	2	11	61
5,057	13	5	304	19	9	25	0	0	382	12	10	22	12	5	5,792	18	5	62
204	1	0½	4	12	4	1	5	6	23	3	10	0	4	1	233	6	9½	63
172	14	11½	15	19	5	5	5	0	38	14	1	...			232	13	5½	64
316	9	5	35	5	9	22	0	3	19	2	5	...			392	17	10	65
98	13	0	0	2	0	3	3	6	10	13	9	24	13	4	137	5	7	66
472	4	9	30	14	11	18	0	0	19	10	0	4	10	4	545	0	0	67
47	14	2½	0	12	8	...			10	4	5	...			58	11	3½	68
164	6	4½	8	4	2	8	1	9	12	15	6	5	13	1	199	0	10½	69
269	19	8	2	2	0	0	7	6	19	13	11	...			292	3	1	70
100	10	11	1	3	0	7	0	0	6	14	0	...			115	7	11	71
409	16	10	11	6	3½	23	0	0	48	7	10	104	6	3	596	17	2½	72
127	17	9	...			2	17	6	11	1	8	...			141	16	11	73
24,449	9	2½	1,225	8	7¾	894	17	10½	2,340	12	2	421	9	4	29,331	17	2½	
3,838	16	4	217	8	8	308	14	3	747	1	0½	...			5,112	0	3½	1
463	3	8½	58	7	1	20	0	0	35	0	0	...			576	10	9½	2
142	7	0	53	6	10½	19	1	7	32	9	5	5	14	4	252	19	2½	3
1,297	1	5½	153	13	5	35	6	10	146	17	5½	35	6	9	1,668	5	11	4
154	9	6½	8	7	8	20	2	1	24	3	1¾	...			207	2	5¼	5
3,878	0	2	226	3	10	298	11	2	834	0	9	...			5,236	15	11	6
526	7	2½	54	9	1	25	0	0	67	6	11½	4	14	1	677	17	4	7
39	14	10	16	8	10	5	5	5	17	2	0	...			78	11	1	8
378	14	8	50	6	4	38	14	9	115	14	6	6	2	4	589	12	7	9
1,120	14	3	102	6	11	41	0	0	186	8	0	3	18	7	1,454	7	9	10
203	15	11	14	0	3	23	10	4	38	18	10	...			280	5	4	11
899	0	8	3	3	3	38	1	0	129	16	10½	3	18	2	1,074	7	11½	12
455	0	8	23	18	8	79	0	0	59	13	2	5	5	0	623	4	10	13
1,882	3	10	99	13	5	80	1	8	237	2	5	...			2,299	1	4	14
4,436	0	3	342	9	10	290	8	6	695	7	9	10	19	6	5,775	5	10	15
988	11	0½	223	18	1	150	0	0	159	18	3½	34	18	1	1,557	5	6	16
584	5	4	13	18	1	24	0	0	64	12	10	12	4	10	699	1	1	17
21,288	6	10½	1,662	0	3½	1,496	17	7	3,591	13	5¼	123	1	8	28,161	19	10¼	
252	8	6	11	5	3	16	16	6	26	17	6	2	12	6	310	0	3	1
230	16	7½	10	12	0	16	1	0	35	10	5	...			293	0	0½	2
341	7	4	5	14	0	20	0	0	50	15	7	2	6	11	420	3	10	3
233	18	7¾	2	6	8½	50	0	0	8	8	5	1	6	8	296	0	5¼	4
348	14	1	3	5	0	21	10	0	50	13	10	5	5	0	429	7	11	5
880	5	4	64	0	3	31	4	1	96	11	5	...			1,072	1	1	6
837	5	4	...			20	0	0	70	15	0	...			928	0	4	7
155	13	8	2	10	0	20	9	9	40	12	6	10	0	3	229	6	2	8
399	11	2	4	16	0	26	13	2	39	9	9	...			470	10	1	9
486	1	11½	8	2	0	23	13	3	47	5	3	53	17	5	618	19	10½	10
502	15	10½	1	16	9	125	12	4	60	9	4	33	14	10	724	9	1½	11
96	18	0	1	9	0	10	0	0	12	0	0	1	0	0	121	7	0	12
360	17	1	15	4	6	30	2	9	65	16	2	45	10	2	517	10	8	13
280	3	8½	4	12	6	29	11	1	26	11	1	12	8	4	353	6	8½	14
467	2	6	35	18	9½	20	3	10	75	8	0	4	7	10	603	0	11½	15

No.	COUNTIES.	RECEIPT. From Assessment. £ s. d.	From Voluntary Contributions and Church Collections. £ s. d.	From Mortifications and all other sources. £ s. d.	Total Amount of Money Received. £ s. d.
16	Kincardine - - - - †	500 0 0	...	8 15 8	508 15 8
17	Kintail - - - - -	348 7 6	...	9 6 2	357 13 8
18	Knockbain - - - - -	830 0 0	...	11 14 6	841 14 6
19	Lochalsh - - - - -	345 14 6	...	18 6 9	364 1 3
20	Lochbroom - - - -	955 7 3	...	27 4 7	982 11 10
21	Lochcarron - - - -	254 3 0½	...	...	254 3 0½
22	Lochs - - - - -	237 18 1	...	15 4 5	253 2 6
23	Logie Easter - - - - *	335 7 7	...	10 7 1	345 14 8
24	Nigg - - - - - - *	382 8 0	...	11 13 4	394 1 4
25	Resolis, or Kirkmichael - -	435 3 4	...	10 9 2	445 12 6
26	Rosemarkie - - - -	442 5 2	...	10 17 6	453 2 8
27	Rosskeen - - - - - *	927 15 4½	...	49 14 0½	977 9 5
28	Stornoway - - - - - *	892 7 4	...	25 1 11	917 9 3
29	Tain - - - - - - *	1,065 8 5	...	19 2 2	1,084 10 7
30	Tarbat - - - - - *	553 19 3	...	13 7 8	567 6 11
31	Uig - - - - - -	214 12 3½	...	...	214 12 3½
32	Urquhart - - - - -	1,205 0 0	...	14 15 7	1,219 15 7
33	Urray - - - - -	663 9 6½	...	10 12 2	674 1 8½
	Total -	17,950 17 5½	...	633 0 11½	18,583 18 5
	ROXBURGH.				
1	Ancrum - - - - - *	354 11 6¼	...	15 14 10	370 6 4¼
2	Ashkirk - - - - -	76 4 0	...	10 0 0	86 4 0
3	Bedrule - - - - - *	39 18 6	...	...	39 18 6
4	Bowden - - - - -	270 3 5	...	4 7 5	274 10 10
5	Castleton - - - - - *	691 15 2½	...	...	691 15 2½
6	Cavers - - - - -	528 17 2½	...	...	528 17 2½
7	Crailing - - - - - *	154 19 2	...	...	154 19 2
8	Eckford - - - - - *	249 19 10½	...	14 18 5	264 18 3½
9	Ednam - - - - - *	198 17 10	...	2 18 1	201 15 11
10	Hawick - - - - -	2,185 11 11¾	...	75 12 6	2,261 4 5¾
11	Hopekirk - - - -	142 10 0	...	...	142 10 0
12	Hownam - - - - - *	90 15 8	...	...	90 15 8
13	Jedburgh - - - - - *	1,163 19 4	...	47 10 6½	1,211 9 10½
14	Kelso - - - - - - *	2,174 15 1½	...	20 15 10	2,195 10 11½
15	Kirkton - - - - -	78 10 5	...	1 10 0	80 0 5
16	Lilliesleaf - - - - - *	229 0 4½	...	4 0 8	233 1 0½
17	Linton - - - - - *	174 7 4½	...	...	174 7 4½
18	Mackerston - - - - -	77 14 7¾	...	2 2 3	79 16 10¾
19	Maxton - - - - - *	157 12 8¼	...	3 16 10	161 9 6¼
20	Melrose - - - - - *	727 2 8	...	94 14 4	821 17 0
21	Minto - - - - -	111 10 1	...	...	111 10 1
22	Morebattle - - - - *	401 3 10	...	...	401 3 10
23	Oxnam - - - - -	124 4 0½	...	5 17 2½	130 1 3
24	Roberton - - - - -	90 0 0	...	...	90 0 0
25	Roxburgh - - - - - *	258 3 5	...	5 17 5	264 0 10
26	St Boswell's - - - - *	179 0 7	...	5 2 2	184 2 9
27	Smailholm - - - - *	115 4 3½	...	8 10 11	123 15 2½
28	Southdean - - - - *	74 3 0	...	3 19 2	78 2 2
29	Sprouston - - - - *	747 11 2	...	25 2 0	772 13 2
30	Stitchell - - - - *	125 17 6⅓	...	...	125 17 6⅓
31	Wilton - - - - - *	480 13 11⅓	...	42 12 11⅔	523 6 11¼
32	Yetholm - - - - - *	563 4 5¾	...	28 13 8½	591 18 2¼
	Total -	13,038 3 4¾	...	423 17 3¼	13,462 0 8

† County of Ross.—No. 16—Kincardine.—No return received.

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief.			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
319	18	0	0	19	6	18	0	0	23	0	0	...			361	17	6	16
191	19	4	58	18	4	34	3	10	43	6	0½	1	9	6	329	17	0½	17
713	16	11	7	10	6	21	0	0	63	8	11	20	6	0	826	2	4	18
372	12	4½	39	1	8	35	16	11	27	5	6	...			474	16	5½	19
742	1	7	28	5	4	41	0	0	50	0	0	5	10	0	866	16	11	20
157	6	6	15	13	5½	37	6	0	30	19	3	13	17	7	255	2	9½	21
167	7	2½	7	6	10	30	8	10	45	11	0	...			250	13	10½	22
218	16	5	2	19	6	22	13	1	86	8	8	48	15	1	379	12	9	23
268	17	7	24	10	0	17	0	0	21	13	0	...			332	0	7	24
346	19	0	5	17	6	25	9	2	43	5	0	...			421	10	8	25
334	0	8	1	2	6	20	0	0	63	17	3	0	6	0	419	6	5	26
791	5	3	19	1	0	36	18	3	72	8	1	2	4	7	921	17	2	27
730	5	7	133	7	9	50	3	11	44	16	11	...			958	14	2	28
629	8	8	23	16	3	29	18	9	84	6	9	6	7	7	773	18	0	29
369	12	2	0	14	0	35	8	4	41	2	10	...			446	17	4	30
131	15	10¾	5	7	3	0	4	6	35	3	3	0	18	9	173	9	7¾	31
886	19	5	6	8	6	32	7	9	86	8	9	10	10	0	1,022	14	5	32
392	14	3½	2	11	9	21	10	1	81	7	6	5	15	6	503	19	1½	33
13,639	16	8	555	4	4½	971	7	2	1,651	12	11½	288	10	6	17,106	11	8	
310	4	0½	7	16	8	15	1	3	35	7	5½	4	16	3	373	5	8	1
58	13	4	1	7	0	0	19	0	20	6	5	...			81	5	9	2
22	5	6	...			0	3	6	9	9	6	...			31	18	6	3
255	8	6	0	8	0	10	0	0	30	1	4	11	19	6	307	17	4	4
436	9	11	25	4	10½	96	5	0	46	4	10	...			604	4	7½	5
438	5	9	37	8	2	16	19	9	34	0	0	...			526	13	8	6
127	3	1	0	2	9	5	9	2	15	15	11	...			148	10	11	7
174	14	5	14	2	5	17	17	1	29	0	5	...			235	14	4	8
154	8	3	10	0	1	7	1	0	16	5	10	...			187	15	2	9
1,570	9	6¼	60	5	11	50	6	0	140	6	3	17	1	7	1,838	9	3¼	10
119	11	7	3	10	0	6	0	0	14	5	6	...			143	7	1	11
87	15	2½	...			...			14	0	0	...			101	15	2½	12
812	2	5½	21	10	1¼	39	19	10	218	12	10	1	2	0	1,093	7	2¾	13
1,244	3	0	88	0	0	42	18	2	130	17	0	109	11	4	1,615	9	6	14
50	1	8	3	15	0	1	7	6	15	18	1	...			71	2	3	15
182	0	1½	0	5	11	11	11	0	18	17	0½	0	7	1	213	1	2	16
128	5	0	1	4	3	...			8	4	3	25	3	10	162	17	4	17
51	10	0	5	1	5½	4	14	6	15	9	0	...			76	14	11½	18
126	18	7	7	17	3	10	6	9	19	3	0	...			164	5	7	19
964	8	0	51	18	3	30	14	6	108	16	2	2	9	4	1,158	6	3	20
91	8	1½	0	13	1½	9	0	6	10	0	0	1	14	6	112	16	3	21
277	6	7	5	4	7	11	17	11	31	5	4	31	7	4	357	1	9	22
110	9	0⅓	2	3	8½	5	2	11	11	7	4	...			129	3	0	23
83	3	0½	5	17	2½	3	13	6	17	3	0½	10	11	2	120	7	11½	24
182	11	11½	17	6	0½	12	11	6½	18	5	2	16	6	10	247	1	6½	25
162	11	8½	0	5	1	5	13	0	20	12	1½	...			189	1	11	26
92	12	4	0	1	0	7	5	3	13	13	6	...			113	12	1	27
54	15	6	1	3	0	8	0	0	14	12	0	...			78	10	6	28
383	4	7	23	19	1	15	1	10	43	13	8	283	11	1	749	10	3	29
75	1	9	1	2	8	2	0	0	13	0	3	...			91	4	8	30
386	7	3½	45	18	4	11	5	0	46	15	1½	3	11	6	493	17	3	31
366	4	2⅔	17	0	0	20	7	2	34	15	1	...			438	6	5½	32
9,580	14	0¾	460	11	11¼	479	12	7½	1,216	3	5½	519	13	4	12,256	15	5	

Return for previous year taken.

No.	COUNTIES.	RECEIPT. From Assessment.	From Voluntary Contributions and Church Collections.	From Mortifications and all other sources.	Total Amount of Money received.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	SELKIRK.				
1	Ettrick	153 16 0	...	4 11 7	158 7 7
2	Galashiels	527 8 8	...	...	527 8 8
3	Kirkhope	183 0 2½	...	6 13 2	189 13 4½
4	Selkirk	923 18 11	...	13 14 6	937 13 5
5	Yarrow	200 7 1¾	...	4 14 7	205 1 8¾
	Total	1,988 10 11¼	...	29 13 10	2,018 4 9¼
	STIRLING.				
1	Airth	343 15 3½	...	23 0 0	366 15 3½
2	Alva *	306 16 2½	...	8 1 7	314 17 9½
3	Baldernock	110 5 2	...	...	110 5 2
4	Balfron	281 5 2½	...	10 8 9	291 13 11½
5	Bothkennar	157 0 8	...	...	157 0 8
6	Buchanan,	...	116 15 6	45 17 2	162 12 8
7	Campsie *	1,003 1 11	...	119 10 8½	1,122 12 7½
8	Denny	838 15 7	...	...	838 15 7
9	Drymen	267 0 7	...	10 13 3	277 13 10
10	Dunipace	218 0 3	...	...	218 0 3
11	Falkirk *	5,664 17 6	...	...	5,664 17 6
12	Fintry	187 13 6½	...	...	187 13 6½
13	Gargunnock	...	97 11 11½	13 17 0	111 8 11½
14	Killearn	...	99 3 11½	31 13 2	130 17 1½
15	Kilsyth *	918 9 10	...	3 0 0	921 9 10
16	Kippen	282 8 0	...	9 10 1	291 18 1
17	Larbert	744 5 2	...	...	744 5 2
18	Lecropt	...	145 8 3	2 13 8¼	148 1 11¼
19	Muiravonside *	362 8 0	...	18 0 0	380 8 0
20	Polmont	754 4 11½	...	37 18 4	792 3 3½
21	St Ninians	1,905 9 3½	...	68 2 1	1,973 11 4½
22	Slamannan	187 8 4	...	3 16 5	191 4 9
23	Stirling *	2,297 4 1½	...	38 6 1	2,335 10 2½
24	Strathblane *	...	79 7 1	23 10 9	102 17 10
	Total	16,830 9 7½	538 6 8¾	467 19 0¾	17,836 15 5
	SUTHERLAND.				
1	Assynt	359 3 9	...	14 5 4	373 9 1
2	Clyne	375 11 7	...	9 8 1	384 19 8
3	Creich *	356 6 8	...	11 8 10	367 15 6
4	Dornoch	397 18 8	...	11 13 0	409 11 8
5	Duirness *	190 14 6	...	5 6 1	196 0 7
6	Eddrachillis	331 2 6	...	8 15 9	339 18 3
7	Farr	362 8 9	...	15 18 1	378 6 10
8	Golspie	279 7 7½	...	8 13 9	288 1 4½
9	Kildonan *	360 11 2	...	12 9 8	373 0 10
10	Lairg	197 14 4	...	18 3 5	215 17 9
11	Loth	149 14 7	...	5 12 0	155 6 7
12	Rogart *	203 8 10	...	13 7 6	216 16 4
13	Tongue	379 17 6	...	8 10 1	388 7 7
	Total	3,944 0 5½	...	143 11 7	4,087 12 0½

EXPENDITURE.

Relief of Poor on the Roll or Registered.	Relief of Casual Poor.	Medical Relief.	Management.	Law Expenses.	Total Amount of Money Expended.	No.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
107 7 9½	23 15 5	15 0 0	19 11 7	...	165 14 9½	1
339 12 0	29 2 2½	10 19 2	72 7 7	...	452 0 11½	2
152 6 8	1 13 0	8 10 0	13 3 3	15 18 6	191 11 5	3
744 6 3	24 2 6	28 0 0	95 11 0	2 11 2	894 10 11	4
168 2 2½	7 16 6	8 10 0	14 14 8	0 9 6	199 12 10½	5
1,511 14 11	86 9 7½	70 19 2	215 8 1	18 19 2	1,903 10 11½	
298 12 5	17 5 0	16 4 2	33 13 6	3 3 6	368 18 7	1
222 12 6	0 16 4½	16 8 10	31 18 0	...	271 15 8½	2
88 19 2	1 16 0	3 15 2	19 15 4	...	114 5 8	3
249 18 5½	14 3 9	16 0 0	29 6 9½	...	309 9 0	4
184 13 6	5 16 0	9 12 6	29 11 3	...	229 13 3	5
142 11 9¾	6 2 6	8 16 8	13 0 0½	...	170 11 0¼	6
894 2 9	21 3 10	55 6 9	184 16 1½	16 4 5	1,171 13 10½	7
515 8 9	54 16 4	15 0 0	43 18 5	34 0 0	663 3 6	8
206 1 1½	2 9 6	12 5 0	29 18 7	...	250 14 2½	9
175 17 8	12 15 0	6 9 11	25 6 7	...	220 9 2	10
1,943 10 5½	252 12 10¾	63 4 0	714 7 4½	10 0 0	2,983 14 8¾	11
175 18 4	4 0 10	7 2 8	12 15 8	...	199 17 6	12
102 5 1½	0 4 0	11 8 2	10 12 7	7 2 1	131 11 11½	13
84 18 10	2 17 6	10 0 0	12 11 7	...	110 7 11	14
800 11 10	88 12 7	41 0 0	70 0 0	...	1,000 4 5	15
265 3 10¼	22 7 8½	15 0 3	26 18 2	3 4 7	332 14 6¾	16
623 5 4	27 7 0	19 1 10	69 15 3	3 18 11	743 8 4	17
109 2 0	0 6 3	6 6 10	7 3 9	...	122 18 10	18
227 10 0	23 1 4	8 5 0	24 11 9	10 0 8	293 8 9	19
584 15 10½	23 12 10	32 18 0	69 3 6	1 10 0	712 0 2½	20
1,397 0 8	8 0 8½	76 5 0	127 15 6	0 7 6	1,609 9 4½	21
104 7 8	15 1 1	7 15 0	18 5 4	1 15 1	147 4 2	22
1,721 8 0	20 18 6	65 5 11	170 11 6	58 11 9	2,036 15 8	23
101 2 11	3 0 7	1 6 4	6 10 1	...	111 19 11	24
11,219 19 0½	629 8 1¼	524 18 0	1,782 6 8	149 18 6	14,306 10 3¾	
338 15 2	8 11 3	53 10 10	50 13 0	...	451 10 3	1
334 3 0	3 1 7	20 4 0	38 17 4	...	396 5 11	2
342 3 9	0 4 10	24 12 0	30 4 6	...	397 5 1	3
393 2 5	2 8 0	23 11 0	45 7 1	0 14 1	465 2 7	4
130 6 5	3 1 6	10 6 9	31 15 4	...	175 10 0	5
209 8 2	13 6 5	33 18 6	34 6 11	...	291 0 0	6
354 0 10	4 4 6	18 10 0	35 11 11	...	412 7 3	7
196 1 0	1 18 11	14 2 0	22 15 6	...	234 17 5	8
295 9 9	7 12 9	28 0 0	38 1 4	90 19 3	460 3 1	9
195 16 2	0 2 6	17 7 10	28 11 6	...	241 18 0	10
117 8 2	0 16 6	13 5 0	20 19 3	5 1 6	157 10 5	11
138 14 0	4 4 0	18 16 11	28 0 4	...	189 15 3	12
360 7 2½	4 1 0	17 10 0	30 16 3	3 5 4	415 19 9½	13
3,405 16 0½	53 13 9	293 14 10	436 0 3	100 0 2	4,289 5 0½	

No.	COUNTIES.	RECEIPT. From Assessment			From Voluntary Contributions and Church Collections.			From Mortifications and all other sources.			Total Amount of Money Received.		
	WIGTON.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Glasserton - - - -	376	7	2	...			14	5	9	390	12	11
2	Inch - - - - - *	677	17	5½	...			12	4	11	690	2	4½
3	Kirkcolm - - - - - *	764	10	6	...			57	3	4	821	13	10
4	Kirkinner - - - - -	524	13	6	...			9	4	5	533	17	11
5	Kirkmaiden - - - - - *	629	6	8¼	...			67	5	4	696	12	0¼
6	Kirkowen - - - - -	379	3	9½	...			10	6	11	389	10	8½
7	Leswalt - - - - -	768	13	5	...			84	8	9	853	2	2
8	Luce, New - - - - - *	251	5	10½	...			4	8	6	255	14	4½
9	Luce, Old - - - - - *	789	16	4	...			45	18	9	835	15	1
10	Mochrum - - - - -	779	11	1½	...			17	10	11	797	2	0½
11	Penninghame - - - - - *	935	18	7	...			...			935	18	7
12	Portpatrick - - - - - *	603	4	6	...			11	4	11	614	9	5
13	Sorby - - - - - *	530	0	0	...			...			530	0	0
14	Stoneykirk - - - - - *	1,366	6	3	...			20	10	0	1,386	16	3
15	Stranraer - - - - - *	990	8	11½	...			26	10	8	1,016	19	7½
16	Whithorn - - - - -	947	12	5	...			19	0	9	966	13	2
17	Wigton - - - - - *	621	4	10	...			24	0	0	645	4	10
	Total -	11,936	1	4¾	...			424	3	11	12,360	5	3¾

SUMMARY OF GENERAL ABSTRACT

1	Aberdeen - - - - -	39,001	19	1¼	3,393	13	8	2,937	10	6½	45,333	3	3¾
2	Argyll - - - - -	21,613	12	7¾	909	5	5½	914	14	8	23,437	12	9¼
3	Ayr - - - - -	30,916	11	6½	1,837	12	9	2,155	19	6½	34,910	3	10
4	Banff - - - - -	10,247	18	3	293	7	11	745	8	7	11,286	14	9
5	Berwick - - - - -	10,565	1	5½	...			944	7	5½	11,509	8	11
6	Bute - - - - -	3,607	9	0½	...			115	11	5	3,723	0	5½
7	Caithness - - - - -	6,176	10	2	378	12	0½	888	1	7	7,443	3	9½
8	Clackmannan - - - - -	3,710	13	11	...			71	2	9	3,781	16	8
9	Dumbarton - - - - -	9,629	5	2¼	230	12	9¾	564	17	3½	10,424	15	3½
10	Dumfries - - - - -	16,760	15	4½	77	0	9¾	809	8	9⅝	17,647	5	0
11	Edinburgh - - - - -	70,966	14	8½	...			6,768	10	10¼	77,735	5	7¼
12	Elgin - - - - -	8,463	9	6¼	...			440	12	0	8 904	1	6¼
13	Fife - - - - -	23,572	8	2¼	1,998	19	1½	2,745	19	1	28,317	6	4¾
14	Forfar - - - - -	34,002	14	2	2,199	10	5	2,555	11	10¼	38,757	16	5¼
15	Haddington - - - - -	9,367	10	6½	1,032	9	0½	963	0	3	11,362	19	10
16	Inverness - - - - -	18,109	17	5½	70	16	0	1,279	15	6	19,460	8	11½
17	Kincardine - - - - -	6,363	13	11	845	19	9½	807	17	2½	8,017	10	11
18	Kinross - - - - -	1,006	15	1	65	3	8	188	2	3½	1,260	1	0¼
19	Kirkcudbright - - - - -	10,431	10	7½	930	8	4¾	979	5	7	12,341	4	7¼
20	Lanark - - - - -	119,758	11	4¼	132	5	1	6,763	2	4	126,653	18	9¼
21	Linlithgow - - - - -	7,391	2	8½	...			387	8	7	7,778	11	3½
22	Nairn - - - - -	1,646	11	2	...			63	9	9	1,710	0	11
23	Orkney and Shetland - - -	3,043	19	1	1,345	4	6¾	428	6	8¾	4,817	10	4½
24	Peebles - - - - -	2,249	10	7	161	17	2	139	1	5½	2,550	9	2½
25	Perth - - - - -	24,126	13	5¼	5,276	11	3¾	1,445	19	8	30,849	4	5
26	Renfrew - - - - -	29,647	13	3½	83	4	6	2,906	18	6½	32,637	16	4
27	Ross - - - - -	17,950	17	5½	...			633	0	11½	18,583	18	5
28	Roxburgh, - - - - -	13,038	3	4⅝	...			423	17	3¼	13,462	0	8
29	Selkirk - - - - -	1,988	10	11¼	...			29	13	10	2,018	4	9¼
30	Stirling - - - - -	16,830	9	7½	538	6	8¾	467	19	0¾	17,836	15	5
31	Sutherland - - - - -	3,944	0	5½	...			143	11	7	4,087	12	0½
32	Wigton - - - - -	11,936	1	4¾	...			424	3	11	12,360	5	3¾
	Total -	588,066	15	9½	21,801	1	3	41,132	11	0	651,000	8	0½

EXPENDITURE.

Relief of Poor on the Roll or Registered.			Relief of Casual Poor.			Medical Relief			Management.			Law Expenses.			Total Amount of Money Expended.			No.
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
242	5	2½	70	11	10	11	9	2	34	15	6	...			359	1	8½	1
621	5	1½	32	7	10	24	10	0	88	7	0½	...			766	10	0	2
737	9	1	17	3	6	16	10	0	53	17	8	...			825	0	3	3
376	18	0	20	10	7	15	0	0	26	2	0	...			438	10	7	4
552	2	2½	28	15	7½	25	5	0	47	7	0	...			653	9	10	5
317	6	2	24	9	10	16	12	5	32	18	4½	9	3	1	400	9	10½	6
614	13	6	16	16	6	20	0	0	60	8	0	29	17	3	741	15	3	7
151	2	1	23	7	8	10	0	0	41	19	7½	...			226	9	4½	8
488	0	1½	15	13	9	31	0	0	84	1	4½	...			618	15	3	9
558	15	4	114	7	5	27	11	3	39	15	4	...			740	9	4	10
863	19	10	11	16	6	15	19	10	58	4	5	...			950	0	7	11
517	2	8	29	18	7	26	0	0	60	3	0½	16	10	1	649	14	4½	12
412	7	10	28	13	3	10	9	1	38	10	9	...			490	0	11	13
1,092	18	11	17	4	4	48	19	5	69	0	7	4	19	3	1,233	2	6	14
656	6	11½	123	8	0	37	0	0	73	6	8	...			890	1	7½	15
737	12	0	64	8	7	23	11	6½	57	0	0½	...			882	12	2	16
427	4	1	104	17	10½	19	14	6	40	0	0	...			591	16	5½	17
9,367	9	1½	744	11	8	379	12	2½	905	17	5	60	9	8	11,458	0	1	

—Receipt and Expenditure.

34,622	6	0½	1,088	10	5	1,597	7	4	3,606	0	1½	371	15	3½	41,285	19	2½	1
17,977	16	1¾	688	11	2¾	1,030	5	3	1,766	2	9	313	12	6	21,776	7	10½	2
27,002	11	9¼	2,279	19	1½	1,330	1	6	2,916	12	10	411	15	6	33,941	0	8¾	3
9,472	15	3¼	272	6	0½	457	5	11	816	8	4	113	0	6½	11,131	16	1½	4
8,959	18	0½	241	18	7¼	366	8	4½	955	6	10	66	9	3	10,590	1	1¼	5
2,566	6	8½	37	12	1	167	16	11	279	16	3½	31	10	0	3,083	2	0	6
5,846	7	3	96	4	11½	373	9	8½	659	9	3½	107	14	7	7,083	5	9½	7
3,013	11	11½	86	17	1	190	1	11½	374	11	3	90	19	2	3,756	1	5	8
7,144	10	3¾	283	1	5	332	14	4	976	9	11	81	2	8	8,817	18	7¾	9
12,174	4	10½	785	11	6¼	728	13	7½	1,678	0	1	169	14	9	15,536	4	10	10
58,363	2	7½	1,996	2	0	2,595	12	5	8,765	5	0½	1,328	12	1½	73 048	14	2½	11
7,274	15	7	288	18	3½	320	14	7	739	18	10½	35	9	2	8,659	16	6	12
21,896	6	5½	1,012	13	5½	992	12	3	2,597	3	10	388	10	1	26,887	6	1	13
32,223	4	10½	643	10	7½	990	17	9½	2,998	15	11	577	5	5	37,433	14	7½	14
8,666	13	9¼	321	1	8	334	19	8	1,014	12	7	296	8	3½	10,633	15	11¼	15
16,063	3	11¼	556	15	5	999	15	10	1,597	17	10	212	7	11	19,430	0	11¼	16
6,261	4	10½	226	10	6½	275	5	4	716	7	9	175	6	8	7,654	15	2	17
1,089	19	0½	17	16	9½	40	7	1	102	6	5	3	15	6	1,254	4	10	18
9,069	5	4½	494	5	1	548	9	9	1,043	19	9	542	5	11	11,698	5	10½	19
90,018	14	11	4,561	15	6½	4,555	10	11	14,137	0	4½	1,164	15	9½	114.437	17	6½	20
5,660	10	8¾	444	14	8¼	246	19	7	722	18	9	46	19	9½	7,122	3	6½	21
1,598	6	5½	8	18	3	59	13	4	133	19	7	0	15	0	1,801	12	7½	22
3,290	5	6	257	3	3	280	12	11½	497	4	7½	36	17	4	4,362	3	8	23
1,970	5	10½	80	9	5½	80	6	5½	226	0	2	224	17	5	2,581	19	4¼	24
24,449	9	2¼	1,225	8	7¾	894	17	10½	2,340	12	2	421	9	4	29,331	17	2½	25
21,288	6	10½	1,662	0	3½	1,496	17	7	3,591	13	5¼	123	1	8	28,161	19	10¼	26
13,639	16	8	555	4	4½	971	7	2	1,651	12	11½	288	10	6	17,106	11	8	27
9 580	14	0¾	460	11	11¼	479	12	7½	1,216	3	5½	519	13	4	12,256	15	5	28
1,511	14	11	86	9	7½	70	19	2	215	8	1	18	19	2	1,903	10	11½	29
11.219	19	0½	629	8	1¼	524	18	0	1,782	6	8	149	18	6	14,306	10	3¾	30
3,405	16	0½	53	13	9	293	14	10	436	0	3	100	0	2	4.289	5	0½	31
9.367	9	1½	744	11	8	379	12	2½	905	17	5	60	9	8	11,458	0	1	32
486,689	14	3½	22,188	15	11¼	24,008	2	4	61,462	3	7¾	8,474	3	0	602,822	19	2½	

APPENDIX (B.)

—No. 5.—

ADDITIONAL EXPENDITURE by Parishes on account of General Sanitary Measures, Buildings not being Authorised Poorhouses, and Authorised Poorhouse Buildings, during the Year ended 14th May 1856, but not included in the preceding General Abstract of Ordinary Expenditure on the Relief and Management of the Poor.

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
	ABERDEEN.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen	34 18 3	...	898 3 4	933 1 7
5	Auchindoir	0 1 9	...	...	0 1 9
12	Clatt	...	136 6 4	...	136 6 4
14	Coull	...	8 18 8	...	8 18 8
15	Crathie	3 6 8	19 12 0	...	22 18 8
16	Crimond	0 10 0	...	...	0 10 0
20	Deer, New	0 10 0	6 1 8	...	6 11 8
21	Deer, Old	1 1 0	9 11 1½	...	10 12 1½
24	Dyce	...	2 18 1	...	2 18 1
32	Garrly	0 10 0	4 2 2	...	4 12 2
33	Glass	...	1 0 0	...	1 0 0
35	Gleanmuick	...	2 18 2	...	2 18 2
36	Huntly	0 16 0	...	...	0 16 0
37	Insch	...	3 5 7½	...	3 5 7½
38	Inverury	0 1 6	4 2 9	...	4 4 3
42	Kildrummy	0 5 0	...	...	0 5 0
44	King Edward	2 3 9	15 12 6	...	17 16 3
46	Kinnethmont	...	117 15 10	...	117 15 10
51	Logie Coldstone	0 2 6	29 2 9½	...	29 5 3½
52	Longside	0 8 0	20 0 0	...	20 8 0
55	Machar, New	...	8 19 10	...	8 19 10
56	Machar, Old	20 15 0	...	681 15 4	702 10 4
60	Monquhitter	...	30 16 0	...	30 16 0
63	Oyne	...	18 8 3	...	18 8 3
65	Peterhead	...	20 0 0	...	20 0 0
67	Premnay	...	17 17 0	...	17 17 0
70	Rhynie	...	1 3 6	...	1 3 6
72	Slains	...	3 17 2	...	3 17 2
74	Strichen	0 17 0	...	...	0 17 0
75	Tarland	...	24 10 10	...	24 10 10
77	Tough	...	73 18 8	...	73 18 8
79	Tullynessle	...	0 5 0	...	0 5 0
80	Turriff	0 3 0	...	...	0 3 0
	Total	66 9 5	581 3 11½	1,579 18 8	2,227 12 0½
	ARGYLL.				
1	Ardchattan	...	2 11 0	...	2 11 0
2	Ardnamurchan	...	10 16 9	...	10 16 9
3	Campbelton	5 1 5	...	...	5 1 5
5	Dunoon	7 3 11½	...	...	7 3 11½
7	Glassary	0 15 6	...	...	0 15 6
9	Inverary	7 0 0	...	...	7 0 0
11	Isla Combination	...	1 0 3	...	1 0 3

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
15	Kilchrenan and Dalavich	1 5 0	...	...	1 5 0
18	Killean	1 3 6	...	...	1 3 6
21	Kilmore	8 17 0	...	...	8 17 0
24	Knapdale, North	0 2 6	...	...	0 2 6
27	Lochgoilhead	...	39 14 0	...	39 14 0
28	Morven	0 16 8	...	...	0 16 8
	Total	32 5 6½	54 2 0	...	86 7 6½
	AYR.				
4	Ballantrae	...	...	19 10 0	19 10 0
6	Beith	...	3 4 9	...	3 4 9
8	Coylton	...	4 12 6	...	4 12 6
10	Cumnock, New	...	2 0 0	...	2 0 0
12	Dailly	...	5 0 0	...	5 0 0
13	Dalmellington	1 10 0	14 15 11½	...	16 5 11½
19	Fenwick	...	50 0 0	...	50 0 0
21	Girvan	23 8 3	...	...	23 8 3
29	Kirkoswald	...	4 1 9½	...	4 1 9½
30	Largs	86 12 1	...	...	86 12 1
33	Maybole	6 10 0	...	...	6 10 0
39	St Quivox	0 2 6	...	...	0 2 6
42	Stevenston	...	5 12 1	...	5 12 1
	Total	118 2 10	89 7 1	19 10 0	226 19 11
	BANFF.				
3	Banff	3 0 3	10 14 8½	...	13 14 11½
10	Fordyce and Portsoy	...	1 12 11	...	1 12 11
18	Marnoch	0 3 6	...	...	0 3 6
21	Rathven	...	12 11 9	...	12 11 9
22	Rothiemay	...	10 5 2	...	10 5 2
	Total	3 3 9	35 4 6½	...	38 8 3½
	BERWICK.				
2	Ayton	1 13 0	2 0 0	...	3 13 0
3	Bunkle	...	110 16 2	...	110 16 2
10	Dunse	...	415 6 3	...	415 6 3
11	Earlston	0 14 0	10 10 3	18 0 0	29 4 3
12	Eccles	...	1 17 0	6 0 0	7 17 0
14	Eyemouth	111 19 0	...	...	111 19 0
17	Gordon	1 16 0	...	12 0 0	13 16 0
18	Greenlaw	...	...	2 12 3	2 12 3
22	Langton	0 5 3	...	...	0 5 3
28	Nenthorn	...	...	6 0 0	6 0 0
30	Swinton	...	1 0 0	...	1 0 0
	Total	116 7 3	541 9 8	44 12 3	702 9 2
	BUTE.				
1	Cumbraes	10 5 0	...	...	10 5 0

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
	CAITHNESS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3	Dunnet	...	4 14 6	...	4 14 6
7	Reay	...	...	100 0 0	100 0 0
8	Thurso	...	...	140 0 0	140 0 0
10	Wick	3 5 6	...	...	3 5 6
	Total	3 5 6	4 14 6	240 0 0	248 0 0
	CLACKMANNAN.				
1	Alloa	3 7 0	...	...	3 7 0
4	Logie	0 8 0	...	...	0 8 0
5	Tillicoultry	0 13 3	...	...	0 13 3
	Total	4 8 3	...	...	4 8 3
	DUMBARTON.				
2	Bonhill	...	56 17 9½	...	56 17 9½
5	Dumbarton	...	4 16 1¼	...	4 16 1¼
9	Kirkintilloch	1 5 8	0 9 10	...	1 15 6
11	Roseneath	...	8 1 0	...	8 1 0
12	Row	...	5 0 0	...	5 0 0
	Total	1 5 8	75 4 8¾	...	76 10 4¾
	DUMFRIES.				
8	Dornock	...	...	90 17 2	90 17 2
9	Dryfesdale	0 8 9	...	...	0 8 9
10	Dumfries	8 0 2	41 9 7	160 4 5	209 14 2
16	Graitney	...	...	76 17 3	76 17 3
26	Kirkpatrick-Fleming	...	...	61 10 8½	61 10 8½
30	Middlebie	...	...	93 1 3	93 1 3
31	Moffat	8 12 8½	...	...	8 12 8½
32	Morton	0 3 6	0 7 5	...	0 10 11
34	Penpont	...	2 0 0	...	2 0 0
	Total	17 5 1½	43 17 0	482 10 9½	543 12 11
	EDINBURGH.				
1	Borthwick	...	...	209 13 8	209 13 8
2	Calder, Mid	0 6 1	...	...	0 6 1
6	Cockpen	2 9 1	...	18 0 0	20 9 1
8	Corstorphine	0 2 6	...	...	0 2 6
9	Cramond	14 17 0	...	...	14 17 0
10	Cranston	0 9 7½	...	210 14 11	211 4 6½
13	Dalkeith	17 4 11	...	116 10 5	133 15 4
14	Duddingstone	5 11 0	8 5 3	...	13 16 3
15	Edinburgh	...	5 19 2½	83 18 2	89 17 4½
19	Inveresk	25 0 0	...	...	25 0 0
20	Kirknewton	4 13 4	...	...	4 13 4
21	Lasswade	...	...	103 7 5	103 7 5
22	Leith, North	73 15 1	...	...	73 15 1
23	Leith, South	...	...	910 18 5	910 18 5
24	Liberton	...	...	45 0 0	45 0 0
25	Newbattle	...	...	195 1 4	195 1 4
26	Newton	...	...	30 0 0	30 0 0
27	Penicuick	5 8 4	...	...	5 8 4

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
29	St Cuthberts - -	...	...	993 3 9	993 3 9
31	Temple - - -	...	...	180 15 10	180 15 10
	Total - -	149 16 11½	14 4 5½	3,097 3 11	3,261 5 4
	ELGIN.				
3	Bellie - - -	...	15 4 2	...	15 4 2
7	Duffus - - -	...	5 10 0	...	5 10 0
8	Duthil - - -	...	5 0 6	...	5 0 6
14	Knockando - - -	...	1 0 0	...	1 0 0
18	St Andrews-Lhanbride -	...	5 11 5	...	5 11 5
19	Speymouth - - -	...	12 5 6	...	12 5 6
20	Urquhart - - -	...	0 4 9	...	0 4 9
	Total - -	...	44 16 4	...	44 16 4
	FIFE.				
1	Abbotshall - - -	...	...	143 0 0	143 0 0
3	Aberdour - - -	25 6 9	...	...	25 6 9
13	Burntisland - - -	0 12 6	...	70 0 0	70 12 6
15	Carnbee - - -	0 12 10	...	...	0 12 10
16	Carnock - - -	...	8 10 6	...	8 10 6
17	Ceres - - -	...	12 5 0	...	12 5 0
23	Dairsie -	...	1 5 0	...	1 5 0
27	Dunfermline - -	18 16 6½	41 6 3½	...	60 2 10
30	Falkland - - -	8 8 1	...	...	8 8 1
31	Ferry-Port-on-Craig -	1 13 10	...	...	1 13 10
34	Inverkeithing - -	...	3 0 0	...	3 0 0
37	Kettle - - -	2 8 0	...	...	2 8 0
38	Kilconquhar - -	...	0 11 1	...	0 11 1
44	Kirkcaldy - - -	...	...	244 5 2	244 5 2
45	Largo - - -	0 14 6	3 11 9	...	4 6 3
47	Leuchars - - -	...	43 7 6	...	43 7 6
48	Logie - - -	0 7 6	...	...	0 7 6
49	Markinch - - -	4 14 11	...	...	4 14 11
52	Newburgh - - -	2 15 0	...	...	2 15 0
55	St Andrews - -	14 7 4	7 19 3½	...	22 6 7½
56	St Leonards - -	4 14 3	...	...	4 14 3
57	St Monance - -	0 6 6	...	...	0 6 6
62	Wemyss - - -	...	17 16 9	...	17 16 9
	Total - -	85 18 6½	139 13 2	457 5 2	682 16 10½
	FORFAR.				
7	Brechin - - -	...	37 6 7½	...	37 6 7½
13	Dundee - - -	17 3 10	...	...	17 3 10
16	Essie - - -	...	0 15 0	...	0 15 0
20	Glammis - - -	...	2 0 0	...	2 0 0
30	Kirriemuir - - -	...	100 0 0	...	100 0 0
32	Liff - - - -	17 4 4	70 16 8	...	88 1 0
38	Mains - - -	...	1 5 0	...	1 5 0
	Total - -	34 8 2	212 3 3½	...	246 11 5½

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
	HADDINGTON.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberlady	...	12 17 1	...	12 17 1
4	Dirleton	2 4 6	...	...	2 4 6
5	Dunbar	...	21 0 0	...	21 0 0
7	Gladsmuir	0 6 0	...	...	0 6 0
8	Haddington	8 19 4	...	...	8 19 4
14	Ormiston	...	8 18 4½	...	8 18 4½
15	Pencaitland	1 10 0	8 18 4½	...	10 8 4½
16	Prestonkirk	13 8 0	...	...	13 8 0
17	Prestonpans	1 6 0	...	...	1 6 0
19	Spott	4 18 0	...	...	4 18 0
23	Whittingham	3 18 11	26 4 5	...	30 3 4
	Yester	0 13 6	...	...	0 13 6
	Total	37 4 3	77 18 3	...	115 2 6
	INVERNESS.				
3	Barra	...	4 0 0	...	4 0 0
5	Bracadale	...	1 7 6	...	1 7 6
11	Glenelg	...	27 0 0	...	27 0 0
13	Inverness	...	...	24 9 3	24 9 3
14	Kilmallie	...	11 10 11	...	11 10 11
15	Kilmonivaig	...	68 5 2	...	68 5 2
16	Kilmorack	...	20 13 6	...	20 13 6
18	Kiltarlity	...	5 0 0	...	5 0 0
20	Kirkhill	...	60 16 3	...	60 16 3
22	Moy	...	1 0 0	...	1 0 0
24	Portree	0 1 6	...	...	0 1 6
28	Strath	...	11 18 0	...	11 18 0
29	Uist, North	...	2 10 6	...	2 10 6
30	Uist, South	...	12 10 8	...	12 10 8
61	Urquhart	0 14 6	...	...	0 14 6
	Total	0 16 0	226 12 6	24 9 3	251 17 9
	KINCARDINE.				
1	Arbuthnot	...	12 8 6	...	12 8 6
2	Banchory-Devenick	3 0 0	1 5 5	...	4 5 5
9	Fetteresso	3 19 6	...	...	3 19 6
16	Marykirk	...	0 8 6	...	0 8 6
18	St Cyrus	...	17 2 2	...	17 2 2
	Total	6 19 6	31 4 7	...	38 4 1
	KINROSS.				
2	Kinross	36 6 3	1 6 10½	...	37 13 1½
3	Orwell	2 11 3	...	...	2 11 3
	Total	38 17 6	1 6 10½	...	40 4 4½
	KIRKCUDBRIGHT.				
1	Anwoth	1 19 0	...	26 1 5½	28 0 5½
2	Balmaclellan	...	...	31 1 11	31 1 11
4	Borgue	...	...	19 15 11	19 15 11
7	Colvend	...	...	58 5 5	58 5 5
8	Crossmichael	...	...	88 0 3	88 0 3
10	Girthon	2 5 6	...	66 3 2	68 8 8

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures. £ s. d.	On Buildings not being Authorised Poorhouses. £ s. d.	On Authorised Poorhouse Buildings. £ s. d.	Total. £ s. d.
11	Kells	...	...	13 2 2	13 2 2
12	Kelton	...	...	50 0 0	50 0 0
13	Kirkbean	30 6 3	...	10 18 1	41 4 4
16	Kirkmabreck	0 10 0	...	21 12 7	22 2 7
18	Kirkpatrick-Irongray	1 7 0	...	...	1 7 0
20	Minnigaff	...	1 7 8	...	1 7 8
21	New Abbey	...	...	40 16 0	40 16 0
25	Tongland	...	...	10 12 7	10 12 7
27	Twynholm	...	...	5 7 2½	5 7 2½
28	Urr	...	...	110 6 7	110 6 7
	Total	36 7 9	1 7 8	552 3 4	589 18 9
	LANARK.				
1	Avondale	15 11 4	...	...	15 11 4
2	Barony	13 3 7	...	1,517 18 11	1,531 2 6
8	Cambusnethan	...	500 0 0	...	500 0 0
9	Carluke	...	1 17 9	...	1 17 9
14	Covington	...	1 0 0	...	1 0 0
18	Dalserf	...	0 6 7	...	0 6 7
23	Glasgow	...	...	4,506 10 9	4,506 10 9
26	Govan	406 13 1	...	2,373 2 1	2,779 15 2
30	Lanark	...	45 8 3	...	45 8 3
31	Lesmahagow	2 4 4	9 0 0	...	11 4 4
34	Monkland, Old	10 19 6	8 2 6	...	19 2 0
36	Shotts	...	16 19 0	...	16 19 0
38	Stonehouse	...	3 7 0½	...	3 7 0½
	Total	448 11 10	586 1 1½	8,397 11 9	9,432 4 8½
	LINLITHGOW.				
1	Abercorn	...	...	154 1 9	154 1 9
2	Bathgate	...	...	324 8 11½	324 8 11½
3	Borrowstouness	31 4 0	...	250 0 0	281 4 0
4	Carriden	11 12 0	...	342 0 0	353 12 0
7	Kirkliston	1 0 9	...	192 0 0	193 0 9
8	Linlithgow	31 7 0	...	200 0 0	231 7 0
12	Uphall	9 2 0	...	...	9 2 0
13	Whitburn	...	...	427 10 0	427 10 0
	Total	84 5 9	...	1,890 0 8½	1,974 6 5½
	ORKNEY & SHETLAND.				
1	Birsay and Harray	...	0 13 0	...	0 13 0
2	Cross and Burness	...	0 4 0	...	0 4 0
13	St Andrews and Deerness	0 3 6	...	...	0 3 6
17	Stromness	5 7 9	...	...	5 7 9
18	Stronsay	...	0 5 0	...	0 5 0
	Total	5 11 3	1 2 0	...	6 13 3
	PEEBLES.				
6	Linton, West	6 4 6	...	...	6 4 6
10	Peebles	23 3 6	14 13 4½	...	37 16 10½
14	Tweedsmuir	...	1 11 6	...	1 11 6
	Total	29 8 0	16 4 10½	...	45 12 10½

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.			On Buildings not being Authorised Poorhouses.			On Authorised Poorhouse Buildings.			Total.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	PERTH.												
3	Abernethy	0	4	0	...			...			0	4	0
6	Auchterarder	3	18	0	...			...			3	18	0
17	Collace	1	1	0	...			...			1	1	0
25	Dumbarney	...			0	11	8	...			0	11	8
26	Dunblane	21	2	3	...			...			21	2	3
30	Errol	30	15	5½	...			...			30	15	5½
41	Kilmadock	3	0	0	...			...			3	0	0
48	Kinnoull	1	6	0	8	1	10½	...			9	7	10½
55	Methven	...			3	18	2½	...			3	18	2½
61	Muthil	10	0	0	...			...			10	0	0
72	Tullialan	2	3	0	...			...			2	3	0
	Total	73	9	8½	12	11	9	...			86	1	5½
	RENFREW.												
1	Abbey	9	17	9	423	6	11	1,150	0	0	1,583	4	8
6	Greenock	1	11	0	...			388	15	4	390	6	4
9	Innerkip and Gourock	2	3	0	...			...			2	3	0
14	Neilston	26	9	6	0	16	9	...			27	6	3
15	Paisley	1	10	4	...			...			1	10	4
16	Port-Glasgow	27	17	0	...			...			27	17	0
	Total	69	8	7	424	3	8	1,538	15	4	2,032	7	7
	ROSS AND CROMARTY.												
3	Avoch	13	14	0	...			...			13	14	0
8	Edderton	...			...			17	9	8	17	9	8
9	Fearn	...			...			33	0	0	33	0	0
10	Fodderty	...			13	13	6	...			13	13	6
11	Gairloch	...			4	3	0	31	19	11	36	2	11
14	Kilmuir, Easter	...			...			22	16	0	22	16	0
17	Kiltearn	...			...			5	1	0	5	1	0
20	Lochbroom	...			12	10	0	...			12	10	0
23	Logie-Easter	...			...			28	5	0	28	5	0
24	Nigg	24	7	6	...			...			24	7	6
27	Rosskeen	0	3	0	2	11	8	63	0	9	65	15	5
28	Stornoway	0	9	0	...			...			0	9	0
29	Tain	...			...			52	11	10	52	11	10
30	Tarbat	...			...			33	0	0	33	0	0
	Total	38	13	6	32	18	2	287	4	2	358	15	10
	ROXBURGH.												
1	Ancrum	4	0	7	...			27	10	0	31	10	7
3	Bedrule	...			...			4	11	8	4	11	8
5	Castleton	...			...			27	10	0	27	10	0
7	Crailing	...			...			9	3	4	9	3	4
8	Eckford	...			...			24	0	0	24	0	0
9	Ednam	1	7	6	1	6	0	6	0	0	8	13	6
12	Hownam	...			...			6	0	0	6	0	0
13	Jedburgh	...			...			52	18	4	52	18	4
14	Kelso	6	10	8	10	10	0	295	0	0	312	0	8
16	Lilliesleaf	10	11	11	...			...			10	11	11
17	Linton	...			...			6	0	0	6	0	0
19	Maxton	4	1	4½	...			...			4	1	4½
20	Melrose	4	17	0	...			...			4	17	0
22	Morebattle	7	16	0	...			24	0	0	31	16	0
25	Roxburgh	...			...			18	0	0	18	0	0
26	St Boswells	1	1	0	4	3	7½	...			5	4	7½

No. in Gen. Abst.	Counties and Parishes.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
27	Smailholm	...	...	3 0 0	3 0 0
28	Southdean	...	...	4 11 8	4 11 8
29	Sprouston	...	3 15 0	24 0 0	27 15 0
30	Stitchell	...	...	12 0 0	12 0 0
31	Wilton	...	2 3 6	...	2 3 6
32	Yetholm	4 15 4	...	42 0 0	46 15 4
	Total	45 1 4½	21 18 1½	586 5 0	653 4 6
	STIRLING.				
2	Alva	22 11 4	...	...	22 11 4
7	Campsie	...	20 0 0	...	20 0 0
11	Falkirk	3 12 0	...	520 14 11	524 6 11
15	Kilsyth	25 0 0	...	...	25 0 0
19	Muiravonside	...	...	78 14 10	78 14 10
23	Stirling	35 2 0	...	1,196 8 10	1,231 10 10
24	Strathblane	3 13 0	...	...	3 13 0
	Total	89 18 4	20 0 0	1,795 18 7	1,905 16 11
	SUTHERLAND.				
3	Criech	...	1 4 0	...	1 4 0
5	Duirness	...	30 0 0	...	30 0 0
9	Kildonan	1 7 0	...	...	1 7 0
12	Rogart	...	6 6 2	...	6 6 2
	Total	1 7 0	37 10 2	...	38 17 2
	WIGTON.				
2	Inch	...	...	25 0 0	25 0 0
3	Kirkcolm	...	...	68 5 0	68 5 0
5	Kirkmaiden	...	...	68 6 6	68 6 6
8	Luce, New	...	...	29 5 0	29 5 0
9	Luce, Old	...	...	78 0 0	78 0 0
11	Penninghame	...	7 2 5	...	7 2 5
12	Port-Patrick	0 4 6	...	32 14 2	32 18 8
13	Sorbie	13 19 0	...	...	13 19 0
14	Stoneykirk	5 0 0	...	59 16 2	64 16 2
15	Stranraer	9 7 6	...	156 0 0	165 7 6
17	Wigton	...	3 0 0	...	3 0 0
	Total	28 11 0	10 2 5	517 6 10	556 0 3

SUMMARY OF ADDITIONAL EXPENDITURE ON SANITARY MEASURES AND POORHOUSE BUILDINGS.

No.	COUNTIES.	On Sanitary Measures.	On Buildings not being Authorised Poorhouses.	On Authorised Poorhouse Buildings.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Aberdeen - -	66 9 5	581 3 11½	1,579 18 8	2,227 12 0½
2	Argyll - - -	32 5 6½	54 2 0	...	86 7 6½
3	Ayr - - -	118 2 10	89 7 1	19 10 0	226 19 11
4	Banff - - -	3 3 9	35 4 6½	...	38 8 3½
5	Berwick - - -	116 7 3	541 9 8	44 12 3	702 9 2
6	Bute - - -	10 5 0	...	...	10 5 0
7	Caithness - -	3 5 6	4 14 6	240 0 0	248 0 0
8	Clackmannan - -	4 8 3	...	...	4 8 3
9	Dumbarton - -	1 5 8	75 4 8¾	...	76 10 4¾
10	Dumfries - - -	17 5 1½	43 17 0	482 10 9½	543 12 11
11	Edinburgh - -	149 16 11½	14 4 5½	3,097 3 11	3,261 5 4
12	Elgin - - -	...	44 16 4	...	44 16 4
13	Fife - - -	85 18 6½	139 13 2	457 5 2	682 16 10½
14	Forfar - - -	34 8 2	212 3 3½	...	246 11 5½
15	Haddington - -	37 4 3	77 18 3	...	115 2 6
16	Inverness - -	0 16 0	226 12 6	24 9 3	251 17 9
17	Kincardine - -	6 19 6	31 4 7	...	38 4 1
18	Kinross - - -	38 17 6	1 6 10½	...	40 4 4½
19	Kirkcudbright - -	36 7 9	1 7 8	552 3 4	589 18 9
20	Lanark - - -	448 11 10	586 1 1½	8,397 11 9	9,432 4 8½
21	Linlithgow - -	84 5 9	...	1,890 0 8½	1974 6 5½
22	Nairn - - -	...	...	...	...
23	Orkney and Shetland -	5 11 3	1 2 0	...	6 13 3
24	Peebles - - -	29 8 0	16 4 10½	...	45 12 10½
25	Perth - - -	73 9 8½	12 11 9	...	86 1 5½
26	Renfrew - - -	69 8 7	424 3 8	1,538 15 4	2,032 7 7
27	Ross - - -	38 13 6	32 18 2	287 4 2	358 15 10
28	Roxburgh - -	45 1 4½	21 18 1½	586 5 0	653 4 6
29	Selkirk - - -	...	...	...	...
30	Stirling - - -	89 18 4	20 0 0	1,795 18 7	1,905 16 11
31	Sutherland - -	1 7 0	37 10 2	...	38 17 2
32	Wigton - - -	28 11 0	10 2 5	517 6 10	556 0 3
	Total -	1,677 13 4	3,337 2 10¾	21,510 15 9	26,525 11 11¾

APPENDIX (B.) No. 6.

GENERAL ABSTRACT—

POPULATION

AND

NUMBER OF POOR.

APPENDIX

GENERAL ABSTRACT of the Population of each Parish in Scotland in 1851, and

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
	ABERDEEN.							
1	Aberdeen	41,465	385	1,161	1,546	485	452	140
2	Aberdour	1,857	11	36	47	5	7	4
3	Aboyne	1,108	7	21	28	5	1	...
4	Alford	1,143	10	14	24	27	4	...
5	Auchindoir	1,369	3	17	20	23	3	6
6	Auchterless	1,837	11	41	52	41	9	...
7	Belhelvie	1,692	11	55	66	19	3	2
8	Birse	1,533	15	43	58	21	4	1
9	Bourtie	529	2	6	8	3	...	...
10	Cairney	1,565	15	48	63	28	6	...
11	Chapel-of-Garioch	2,102	14	37	51	25	2	6
12	Clatt	543	1	9	10	11	1	...
13	Cluny	1,149	7	27	34	29	6	5
14	Coull	734	5	11	16	4	2	1
15	Crathie and Braemar	1,788	13	58	71	12	2	...
16	Crimond	893	5	19	24	8	2	...
17	Cruden	2,479	29	56	85	52	10	2
18	Culsamond	1,042	6	19	25	25	6	...
19	Daviot	601	7	11	18	...	2	...
20	Deer, New	3,973	19	92	111	28	10	2
21	Deer, Old	4,743	41	144	185	86	11	8
22	Drumblade	949	11	15	26	20	4	...
23	Drumoak	948	2	15	17	9	...	...
24	Dyce	470	2	9	11	5	...	1
25	Echt	1,206	4	26	30	10	1	3
26	Ellon	3,324	23	61	84	36	8	1
27	Fintray	1,080	10	20	30	...	3	...
28	Forgue	2,626	21	75	96	29	12	3
29	Foveran	1,638	10	49	59	34	3	4
30	Fraserburgh	4,447	21	72	93	76	2	1
31	Fyvie	3,927	25	92	117	46	5	...
32	Gartly	990	10	26	36	18	4	...
33	Glass	972	11	19	30	17	2	1
34	Glenbucket	542	6	9	15	2	...	...
35	Glenmuick	1,984	23	96	119	37	26	15
36	Huntly	4,061	25	108	133	24	21	3
37	Insch	1,519	9	22	31	23	5	3
38	Inverury	2,649	9	31	40	19	4	1
39	Keig	772	2	14	16	9	...	...
40	Keithhall and Kinkell	920	1	17	18	8	1	...
41	Kemnay	680	3	13	16	5	1	...

B.)—No. 6.

f the NUMBER OF POOR relieved in each Parish during the year ended 14th May 1856.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
55	63	290	273	29	42	71	120	168	5	29	32	1
...	...	...	...	...	1	1	6	3	1	...	...	2
...	...	6	3	...	...	...	...	...	...	...	...	3
2	...	2	3	1	...	1	4	1	...	...	...	4
2	4	7	3	...	...	...	...	1	...	1	...	5
...	...	1	...	...	1	1	1	...	...	...	...	6
1	1	9	4	2	3	5	5	...	...	2	4	7
...	...	3	2	1	2	3	5	...	...	...	...	8
...	...	3	6	...	...	...	1	...	...	...	...	9
...	...	12	10	...	1	1	2	...	...	...	...	10
...	...	6	10	1	1	2	1	1	...	...	...	11
...	...	1	4	...	2	2	2	...	...	...	...	12
1	6	3	4	...	3	3	...	...	...	...	...	13
2	1	3	2	...	...	...	2	...	...	...	...	14
11	6	6	3	1	2	3	5	2	...	...	...	15
...	...	2	...	1	...	1	2	...	...	...	...	16
2	1	4	...	4	2	6	7	...	...	...	...	17
11	10	3	...	...	...	...	2	...	...	...	...	18
...	...	...	...	...	1	1	5	...	...	...	...	19
...	...	13	7	1	2	3	7	1	...	...	...	20
1	1	36	33	4	6	10	5	5	...	...	...	21
2	...	4	2	4	...	4	3	...	...	...	...	22
...	...	...	...	2	...	2	2	3	...	...	...	23
...	...	...	...	...	1	1	3	...	...	...	...	24
...	...	...	...	...	1	1	6	...	...	...	...	25
2	...	3	3	1	1	2	2	2	...	...	...	26
...	...	...	...	...	...	...	...	...	...	...	...	27
7	4	21	7	...	3	3	4	5	...	...	...	28
...	...	4	2	1	2	3	2	...	...	...	...	29
1	2	26	1	1	...	1	15	5	...	...	...	30
2	9	8	14	5	6	11	6	...	...	...	...	31
4	2	12	13	2	3	5	1	...	...	...	...	32
2	...	...	...	...	...	...	1	...	...	...	...	33
...	...	2	...	1	...	1	3	1	...	...	...	34
...	...	27	29	2	3	5	15	...	...	...	...	35
9	9	30	36	3	3	6	3	5	...	...	...	36
...	...	12	12	1	...	1	10	...	...	...	...	37
3	1	10	7	2	1	3	2	3	...	...	...	38
...	...	2	1	...	1	1	...	...	...	...	...	39
2	...	15	...	...	...	...	7	...	...	...	...	40
...	...	...	3	...	...	...	3	...	...	...	...	41

No. of Parish.	COUNTIES.	Population. in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
42	Kildrummy	643	3	12	15	7	3	...
43	Kincardine-O'Neil	2,098	13	47	60	11	5	...
44	King Edward	2,749	34	39	73	42	11	13
45	Kinnellar	590	4	13	17	16	1	...
46	Kinnethmont	1,108	9	16	25	17	4	...
47	Kintore	1,342	10	20	30	18	...	...
48	Leochel-Cushnie	1,068	9	20	29	12	4	4
49	Leslie	559	2	10	12	3	2	...
50	Logie-Buchan	724	8	15	23	1	1	...
51	Logie-Coldstone	889	7	23	30	7	1	...
52	Longside	2,952	7	96	103	12	16	...
53	Lonmay	1,964	12	45	57	15	5	2
54	Lumphanan	1,088	4	13	17	8	...	...
55	Machar, New	1,298	16	33	49	15	6	2
56	Machar, Old	31,757	384	1,018	1,402	481	432	146
57	Meldrum	2,002	15	44	59	37	7	2
58	Methlick	1,997	7	37	44	29	6	4
59	Midmar	1,166	8	22	30	14	3	2
60	Monquhitter	2,295	22	57	79	51	7	3
61	Monymusk	940	9	13	22	13	2	...
62	Newhills	3,325	31	79	110	72	7	1
63	Oyne	919	7	15	22	30	4	4
64	Peterculter	1,351	5	24	29	15	4	1
65	Peterhead	9,429	70	262	332	143	22	11
66	Pitsligo	1,801	15	37	52	6	3	1
67	Premnay	793	5	19	24	13	1	...
68	Rathen	2,368	27	39	66	24	8	5
69	Rayne	1,550	1	14	15	9	1	...
70	Rhynie	1,017	6	28	34	22	3	...
71	Skene	1,862	7	50	57	14	3	...
72	Slains	1,232	7	30	37	21	1	2
73	Strathdon	1,531	6	42	48	17	5	...
74	Strichen	2,283	29	86	115	...	12	...
75	Tarland and Migvie	1,197	6	26	32	15	7	5
76	Tarves	2,469	7	31	38	15	1	...
77	Tough	891	2	15	17	1	1	...
78	Towie	758	7	13	20	...	2	...
79	Tullynessle	930	6	15	21	20	3	4
80	Turriff	3,584	32	96	128	53	9	2
81	Tyrie	2,830	29	103	132	18	11	...
82	Udny	1,513	8	30	38	19	2	5
	Total	212,711	1,741	5,361	7,102	2,700	1,271	432
	ARGYLL.							
1	Ardchattan and Muckairn	2,313	28	97	125	25	5	...
2	Ardnamurchan	5,446	51	222	273	36	12	1
3	Campbeltown	9,381	82	289	371	188	50	21
4	Craignish	756	9	32	41	1	...	...

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered or.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
1	...	...	...	1	...	1	...	...	...	...	...	42
3	2	1	5	1	2	3	2	5	1	...	...	43
2	4	5	2	1	1	2	10	3	...	...	...	44
...	...	1	...	...	...	...	...	...	...	...	...	45
...	...	6	8	1	1	2	1	...	...	...	...	46
1	...	2	3	3	4	7	2	1	...	...	...	47
1	...	...	...	2	1	3	1	...	...	...	...	48
...	...	...	...	1	...	1	...	...	...	...	...	49
1	2	...	...	2	1	3	6	...	...	...	...	50
...	...	3	...	...	1	1	2	1	...	...	...	51
17	12	3	...	...	1	1	15	...	1	...	...	52
2	3	7	...	1	2	3	4	...	...	...	...	53
2	4	4	2	...	1	1	1	1	...	...	...	54
...	...	2	1	2	...	2	1	...	...	...	...	55
113	60	175	198	17	19	36	108	74	1	1	...	56
2	1	11	1	1	...	1	2	...	...	...	...	57
...	...	3	5	...	2	2	...	1	...	...	...	58
...	...	2	2	1	2	3	...	...	...	...	...	59
6	1	...	...	2	...	2	5	...	...	1	...	60
4	10	1	...	3	..	3	...	...	...	...	...	61
...	...	23	22	1	2	3	13	...	...	...	...	62
...	...	2	6	1	1	2	...	...	...	...	...	63
2	1	5	2	...	1	1	...	...	...	...	...	64
12	14	129	98	7	9	16	30	15	...	...	...	65
...	...	...	...	1	...	1	...	...	...	...	...	66
...	...	3	4	...	1	1	...	1	...	...	...	67
2	5	1	...	1	2	3	6	2	...	...	...	68
2	...	...	...	...	...	...	3	...	...	...	...	69
3	2	3	8	...	1	1	3	...	...	3	2	70
1	3	4	6	3	1	4	3	...	...	...	...	71
2	1	1	5	...	1	1	2	...	...	...	...	72
1	...	13	5	...	...	...	...	1	...	...	...	73
...	...	21	5	...	1	1	6	...	...	...	...	74
...	...	7	8	1	...	1	3	1	...	...	...	75
...	...	10	1	1	...	1	5	1	...	...	...	76
3	2	4	2	...	...	...	4	1	1	...	...	77
...	...	4	1	1	2	3	3	...	...	...	...	78
...	...	4	...	...	1	1	2	...	...	1	2	79
1	4	25	...	2	1	3	3	1	...	...	...	80
...	...	...	...	2	3	5	4	...	...	...	...	81
...	...	11	14	...	1	1	1	...	...	...	...	82
236	251	1,082	911	130	160	290	521	315	10	38	40	
1	1	9	6	...	1	1	5	...	...	...	...	1
...	...	13	11	6	1	7	11	8	2	...	...	2
9	6	90	41	7	9	16	29	7	1	3	5	3
...	...	5	...	1	1	2	...	...	...	...	...	4

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			De-pend-ents.		
			Males.	Females	Total.		Regis-tered Poor.	De-pend-ents.
5	Dunoon and Kilmun	4,518	28	65	93	81	10	8
6	Gigha	547	5	16	21	8	5	...
7	Glassary	4,711	54	147	201	133	12	9
8	Glenorchy and Inishail	1,450	25	59	84	15	8	1
9	Inverary	2,229	13	76	89	23	13	...
10	Inverchaolain	474	7	12	19	7	1	...
11	Isla Combination	12,334	151	399	550	230	55	32
12	Jura and Colonsay	1,901	24	31	55	31	2	5
13	Kilbrandon	2,375	39	100	139	37	20	...
14	Kilcalmonell and Kilberry	2,859	18	76	94	39	5	4
15	Kilchrennan and Dalavich	776	15	41	56	16	7	1
16	Kilfinan	1,695	37	44	81	...	2	...
17	Kilfinichen	3,054	54	111	165	121	27	5
18	Killean and Kilchenzie	2,219	29	76	105	16	5	...
19	Kilmartin	1,144	6	26	32	...	...	2
20	Kilmodan	500	3	15	18	9	1	1
21	Kilmore and Kilbride	3,131	60	124	184	61	36	5
22	Kininian and Kilmore	3,954	40	128	168	27	17	...
23	Kilninver and Kilmelfort	714	14	47	61	16	...	...
24	Knapdale, North	1,666	34	64	98	42	8	...
25	Knapdale, South	2,178	5	36	41	18	2	...
26	Lismore and Appin	4,097	59	145	204	111	22	12
27	Lochgoilhead	834	11	26	37	12	3	...
28	Morven	1,547	23	83	106	27	17	...
29	Saddell and Skipness	1,504	18	55	73	7	5	1
30	Southend	1,406	8	38	46	18	2	...
31	Strachur	518	4	9	13	...	...	...
32	Stralachlan	397	1	5	6	...	1	...
33	Torosay	1,361	29	70	99	26	10	...
34	Tyree and Coll	4,818	45	117	162	32	8	7
	Total	88,807	1,029	2,881	3,910	1,413	371	115
	AYR.							
1	Ardrossan	5,581	49	115	164	136	6	3
2	Auchinleck	3,697	15	32	47	27	6	1
3	Ayr	9,115	91	293	384	154	73	38
4	Ballantrae	1,801	13	37	50	36	6	9
5	Barr	907	6	21	27	14	2	...
6	Beith	6,425	60	109	169	111	30	7
7	Colmonell	2,934	24	53	77	59	12	12
8	Coylton	1,542	11	38	49	31	3	...
9	Craigie	793	2	10	12	7	...	...
10	Cumnock, New	2,759	33	47	80	77	20	1
11	Cumnock, Old	3,777	22	66	88	54	4	...
12	Dailly	2,413	27	87	114	71	14	2
13	Dalmellington	2,910	15	40	55	46	6	...
14	Dalry	8,865	28	88	116	138	14	19
15	Dalrymple	1,096	5	14	19	8	2	4

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. Not classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Parished or.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
1	3	15	1	3	4	7	6	4	...	...	...	5
...	...	2	3	1	...	1	...	1	...	...	...	6
3	1	26	28	3	5	8	13	3	1	...	...	7
2	2	4	...	5	...	5	4	...	...	...	...	8
6	7	40	24	2	5	7	...	...	...	...	...	9
4	5	...	...	1	...	1	10	...	...	...	...	10
2	...	72	44	10	5	15	28	3	1	...	...	11
1	1	7	3	1	...	1	4	1	...	...	...	12
3	18	3	...	2	4	6	1	...	...	...	...	13
5	3	7	1	2	2	4	6	4	...	...	...	14
5	5	14	4	1	2	3	10	7	1	...	...	15
1	...	4	...	2	2	4	...	5	...	...	...	16
2	3	36	10	7	7	14	13	20	2	...	...	17
7	...	...	...	3	7	10	5	...	...	...	...	18
..	...	3	...	1	...	1	...	...	...	...	...	19
..	...	1	...	...	...	...	1	...	...	...	...	20
22	23	35	18	2	3	5	21	...	...	1	3	21
1	3	65	12	2	8	10	9	8	...	...	...	22
...	...	...	...	1	2	3	1	...	...	...	...	23
...	...	9	18	...	1	1	1	2	...	...	...	24
1	...	3	2	...	1	1	2	1	1	...	...	25
2	2	23	11	5	5	10	3	...	...	...	...	26
2	...	12	10	3	1	4	3	...	...	...	...	27
...	...	29	17	3	1	4	3	9	1	...	...	28
...	...	3	...	1	3	4	...	3	...	...	...	29
...	...	2	...	...	1	1	...	2	...	...	...	30
...	...	2	3	...	1	1	1	2	...	...	...	31
...	...	11	...	...	...	...	...	...	...	...	...	32
...	...	19	19	1	...	1	...	1	...	...	...	33
...	...	74	13	...	3	3	9	1	...	...	...	34
00	83	638	299	76	85	161	199	92	10	4	8	
52	...	32	...	3	...	3	19	12	...	12	...	1
5	18	156	104	...	1	1	3	4	...	4	5	2
1	...	1,051	806	4	7	11	32	21	...	3	3	3
...	...	134	37	...	4	4	3	7	1	...	...	4
2	...	7	9	...	...	...	8	...	...	...	...	5
5	3	13	...	2	1	3	26	10	...	4	5	6
...	...	29	27	2	2	4	2	12	...	...	...	7
...	...	11	7	1	...	1	2	2	...	...	...	8
...	...	5	...	...	...	...	...	...	...	...	...	9
3	9	210	234	2	1	3	6	40	...	...	...	10
4	1	302	247	...	1	1	...	5	...	1	1	11
3	11	35	44	...	3	3	9	17	...	...	...	12
...	...	25	16	1	...	1	4	1	...	...	...	13
...	...	90	158	2	1	3	10	5	.	1	...	14
5	3	12	5	2	...	2	...	2	...	2	...	15

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
16	Dreghorn	1,828	9	22	31	42	2	...
17	Dundonald	7,299	46	156	202	148	27	10
18	Dunlop	1,115	1	13	14	12	5	...
19	Fenwick	1,741	3	25	28	8	3	3
20	Galston	4,392	22	38	60	11	19	6
21	Girvan	8,588	126	313	439	338	145	87
22	Irvine	5,719	63	108	171	130	11	4
23	Kilbirnie	5,484	19	70	89	95	7	2
24	Kilbride, West	2,021	35	29	64	44	8	7
25	Kilmarnock	21,287	172	507	679	312	56	35
26	Kilmaurs	3,144	28	64	92	38	13	...
27	Kilwinning	6,359	75	148	223	197	40	35
28	Kirkmichael	3,262	20	63	83	70	10	...
29	Kirkoswald	2,242	13	28	41	33	2	3
30	Largs	3,715	37	83	120	67	29	6
31	Loudoun	4,720	42	96	138	63	11	2
32	Mauchline	2,470	13	32	45	23	8	2
33	Maybole	7,615	95	195	290	307	78	89
34	Monkton	1,960	35	45	80	45	11	...
35	Muirkirk	3,423	18	77	95	78	10	5
36	Newton-upon-Ayr	4,814	20	99	119	86	13	21
37	Ochiltree	1,787	10	31	41	17	6	...
38	Riccarton	4,583	23	70	93	75	9	7
39	St Quivox	7,147	81	221	302	198	37	8
40	Sorn	4,174	29	84	113	59	11	2
41	Stair	820	5	7	12	8	2	...
42	Stevenston	3,811	38	65	103	72	15	...
43	Stewarton	4,572	35	80	115	47	13	7
44	Straiton	1,540	9	17	26	5	1	...
45	Symington	902	10	14	24	20	2	...
46	Tarbolton	2,824	15	38	53	28	7	...
	Total	189,973	1,548	3,888	5,436	3,645	809	437
	BANFF.							
1	Aberlour	1,447	14	34	48	18	6	...
2	Alvah	1,402	6	21	27	22	2	4
3	Banff	4,426	21	80	101	56	28	19
4	Boharm	1,368	12	32	44	31	3	...
5	Botriphnie	713	5	7	12	2	...	...
6	Boyndie	1,564	7	33	40	18	5	1
7	Cabrach	750	6	17	23	4	2	2
8	Cullen	1,853	9	53	62	31	6	2
9	Deskford	917	2	25	27	7	1	...
10	Fordyce and Portsoy	3,807	43	111	154	70	16	12
11	Forglen	695	4	16	20	4	3	1
12	Gamrie and M'Duff	5,285	30	100	130	24	16	...
13	Grange	1,851	8	49	57	14	11	...
14	Inveravon	2,714	32	93	125	71	6	39
15	Inverkeithny	835	2	9	11	7	1	...

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females.	Total.				Poor removed	Dependents.	
30	9	18	...	...	...	...	42	...	...	...	...	16
30	37	115	112	7	6	13	12	20	3	1	2	17
...	...	26	11	...	2	2	...	4	...	1	...	18
2	...	60	36	...	...	...	...	...	...	...	...	19
...	...	38	33	4	2	6	14	...	1	...	...	20
7	12	448	405	2	4	6	90	79	3	10	7	21
18	23	70	55	3	3	6	31	28	8	...	...	22
4	12	115	80	1	2	3	21	5	...	1	...	23
3	...	641	353	3	...	3	8	1	...	...	...	24
20	30	517	387	5	9	14	66	76	...	12	7	25
5	7	155	93	3	1	4	12	...	...	...	...	26
11	7	78	66	2	5	7	28	13	...	7	4	27
2	5	36	19	...	5	5	18	2	...	...	...	28
...	...	17	26	...	1	1	3	...	...	...	...	29
...	...	155	93	4	5	9	20	97	...	...	...	30
...	...	97	29	3	2	5	13	7	...	2	2	31
4	8	33	38	1	3	4	2	3	...	1	2	32
10	8	276	337	3	2	5	20	17	2	3	...	33
8	7	29	8	5	...	5	10	2	1	...	...	34
10	12	59	26	2	3	5	3	34	1	2	...	35
7	7	73	94	...	2	2	9	15	2	3	2	36
6	9	15	9	1	1	2	2	...	...	2	2	37
36	35	180	...	1	3	4	21	9	1	1	2	38
5	9	326	312	9	6	15	21	21	6	3	2	39
4	10	18	22	3	6	9	9	6	...	1	3	40
1	...	6	6	...	...	...	...	...	...	...	...	41
...	...	78	...	2	1	3	4	...	...	10	13	42
8	10	135	126	2	1	3	5	17	3	...	...	43
2	7	17	4	1	...	1	1	2	...	...	...	44
...	...	6	9	1	...	1	7	2	...	...	...	45
...	...	12	13	2	1	3	2	...	1	...	...	46
313	309	5,961	4,501	89	97	186	618	598	33	87	62	
3	...	3	...	4	1	5	5	2	...	...	...	1
...	...	15	6	...	...	...	7	...	...	...	...	2
10	6	31	29	1	3	4	8	14	...	...	...	3
1	3	14	15	...	...	...	4	2	...	...	...	4
...	...	5	4	...	1	1	1	...	...	...	...	5
...	...	25	3	1	3	4	1	...	...	...	...	6
...	...	1	...	...	1	1	2	2	...	...	...	7
...	...	5	1	...	3	3	1	2	...	...	...	8
...	...	1	6	...	4	4	...	...	...	...	...	9
...	...	17	18	2	3	5	8	...	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...	...	11
3	3	19	...	1	1	2	4	1	...	...	...	12
...	...	...	...	...	3	3	...	...	...	...	...	13
...	...	1	...	3	4	7	5	...	...	...	...	14
...	...	...	...	1	...	1	...	...	...	...	,,	15

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
16	Keith	4,986	48	121	169	89	26	22
17	Kirkmichael	1,558	29	73	102	29	8	1
18	Marnoch	2,994	36	90	126	73	17	14
19	Mortlach*	2,804	51	54	105	...	7	...
20	Ordiquhill	644	3	16	19	8	1	...
21	Rathven	7,518	66	162	228	113	34	6
22	Rothiemay	1,413	13	47	60	49	13	28
23	St Fergus	1,597	12	43	55	13	...	...
	Total	53,141	459	1,286	1,745	753	212	151
	BERWICK.							
1	Abbey St Bathans	155	2	3	5	...	...	...
2	Ayton	1,959	16	57	73	69	4	2
3	Buncle and Preston	715	1	5	6	5	1	1
4	Channelkirk	728	7	21	28	23	2	...
5	Chirnside	1,384	11	50	61	27	5	2
6	Cockburnspath	1,196	12	17	29	9	2	...
7	Coldingham	3,188	40	75	115	34	6	1
8	Coldstream	3,245	30	141	171	70	10	10
9	Cranshaws	127	1	3	4	...	...	...
10	Dunse	3,407	24	87	111	31	9	6
11	Earlstoun	1,819	12	31	43	13	7	...
12	Eccles	1,892	24	47	71	24	4	1
13	Edrom	1,474	14	39	53	12	8	...
14	Eyemouth	1,488	14	33	47	25	1	2
15	Fogo	604	4	8	12	12	...	...
16	Foulden	430	3	6	9	1	...	...
17	Gordon	983	6	25	31	10	4	5
18	Greenlaw	1,378	12	39	51	25	3	2
19	Hume	406	3	13	16	6	1	...
20	Hutton	1,102	16	36	52	25	6	3
21	Ladykirk	561	10	15	25	1	1	1
22	Langton	484	2	9	11	...	1	...
23	Lauder	2,154	12	47	59	30	4	5
24	Legerwood	587	6	9	15	7	3	1
25	Longformacus	411	7	6	13	...	1	...
26	Mertoun	692	5	13	18	6	2	...
27	Mordington	427	3	7	10	11	1	...
28	Nenthorn	441	1	6	7	2	...	...
29	Polwarth	331	6	5	11	2	2	1
30	Swinton	994	14	28	42	20	5	...
31	Westruther	791	7	22	29	11	4	2
32	Whitsome	612	8	16	24	7	2	...
	Total	36,165	333	919	1,252	518	99	45

* County of Banff, No 19—Mortlach —No return received.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. o Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
21	23	14	25	2	4	6	3	3	...	...	...	16
2	4	38	38	...	3	3	5	...	...	31	22	17
4	6	9	7	2	3	5	7	4	...	...	...	18
...	...	...	...	...	4	4	...	...	...	...	...	19
...	...	1	...	...	1	1	...	...	...	...	...	20
10	3	27	25	5	10	15	3	4	...	...	...	21
4	2	9	14	...	2	2	...	4	...	...	...	22
...	...	54	4	...	2	2	3	...	...	...	...	23
58	50	289	195	22	56	78	67	38	...	31	22	
...	...	4	5	...	...	...	...	...	...	...	...	1
3	7	6	3	1	1	2	2	...	...	2	1	2
...	...	4	4	...	1	1	...	1	...	...	...	3
...	...	65	48	1	1	2	1	1	...	...	...	4
2	4	24	30	...	5	5	5	...	...	1	...	5
...	...	12	5	1	1	2	3	4	...	...	...	6
3	6	5	4	1	4	5	6	5	...	...	...	7
4	3	79	53	3	7	10	6	18	...	3	...	8
5	...	...	...	...	...	...	...	...	...	...	...	9
1	1	8	5	5	1	6	5	12	...	...	...	10
3	3	12	10	...	...	...	2	...	...	...	...	11
1	...	4	9	1	3	4	2	2	...	...	...	12
...	...	...	...	...	...	...	4	...	...	...	...	13
2	3	12	11	2	1	3	5	1	...	2	...	14
5	...	...	...	...	1	1	...	...	...	1	...	15
1	...	...	...	1	...	1	...	1	...	...	...	16
1	6	43	47	...	1	1	1	2	...	...	...	17
7	1	6	...	3	1	4	17	3	...	...	...	18
...	...	1	2	...	1	1	...	...	...	...	...	19
...	...	8	13	...	1	1	...	1	...	...	...	20
1	1	1	...	1	1	2	...	...	...	...	...	21
...	...	9	...	1	...	1	2	...	...	...	...	22
...	...	73	37	2	1	3	5	19	...	...	...	23
...	...	3	1	1	...	1	...	...	...	...	...	24
3	...	4	4	...	...	...	...	...	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...	...	26
1	3	4	3	...	1	1	...	...	...	...	...	27
...	...	6	4	...	...	...	1	...	...	...	...	28
3	...	1	...	...	1	1	...	...	...	...	...	29
...	...	3	1	1	1	2	3	...	...	...	...	30
...	...	...	...	1	1	2	10	...	...	...	...	31
...	...	3	5	...	...	...	...	3	...	...	...	32
46	38	400	304	26	36	62	80	73	...	9	1	

Return for year ended 14th May 1851 taken.

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
	BUTE.							
1	Cumbraes	1,275	3	13	16	17	1	3
2	Kilbride (Arran)	2,533	32	64	96	10	8	...
3	Kilmory	3 414	30	89	119	11	5	...
4	Kingarth	1.007	6	13	19	11	2	...
5	North Bute	1,025	8	22	30	6	3	...
6	Rothesay	7,354	52	201	253	76	27	7
	Total	16,608	131	402	533	131	46	10
	CAITHNESS.							
1	Bower	1,658	8	40	48	8	5	...
2	Canisby	2 437	18	66	84	22	2	...
3	Dunnet	1,868	24	82	106	31	10	...
4	Halkirk	2,918	25	103	128	20	9	...
5	Latheron	8.224	70	281	351	53	21	- 7
6	Olrick	1,873	15	57	72	33	4	11
7	Reay	2,506	25	109	134	19	12	...
8	Thurso	5,096	32	190	222	108	28	21
9	Watten	1.351	12	32	44	12	2	...
10	Wick	11,851	106	356	462	182	57	18
	Total	39,782	335	1,316	1,651	488	150	57
	CLACKMANNAN.							
1	Alloa	9,493	60	171	231	146	34	3
2	Clackmannan	5,802	44	120	164	107	18	13
3	Dollar	1,574	13	27	40	16	2	...
4	Logie	2,551	22	46	68	33	10	2
5	Tillicoultry	4,686	14	47	61	35	15	9
	Total	24,106	153	411	564	337	79	27
	DUMBARTON.							
1	Arrochar	562	7	9	16	3	3	...
2	Bonhill	7,643	63	149	212	122	35	19
3	Cardross	4.257	30	120	150	36	30	9
4	Cumbernauld	3,778	39	71	110	48	4	3
5	Dumbarton	4,766	29	111	140	78	32	29
6	Kilmaronock	1,033	5	9	14	16	...	...
7	Kilpatrick, New	4,286	38	74	112	72	17	4
8	Kilpatrick, Old	5,921	42	183	225	74	25	...
9	Kirkintilloch	8,426	72	193	265	67	43	16
10	Luss	907	5	17	22	12	...	1
11	Roseneath	1,044	5	11	16	2	1	3
12	Row	4,372	23	52	75	31	11	6
	Total	46,995	358	999	1,357	561	201	90

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	3	...	...	...	...	1	...	...	...	...	1
7	5	2	...	5	1	6	1	1	...	...	...	2
...	...	12	...	2	3	5	9	...	...	...	...	3
4	2	...	...	..	1	1	...	...	...	...	...	4
...	...	...	...	2	3	5	3	...	...	...	...	5
10	16	22	8	4	3	7	18	3	...	...	...	6
21	23	39	8	13	11	24	32	4	...	...	...	
...	...	1	...	1	...	1	4	...	...	...	...	1
...	...	...	...	2	2	4	...	...	...	...	...	2
2	...	10	...	3	4	7	5	2	...	...	...	3
5	3	12	4	3	3	6	3	1	...	...	...	4
1	1	11	15	10	9	19	9	13	1	...	...	5
...	...	8	10	2	...	2	1	...	...	...	...	6
...	...	18	...	3	5	8	2	5	...	...	...	7
1	2	26	14	...	2	2	5	2	...	...	...	8
1	...	...	...	1	...	1	4	...	...	...	...	9
12	10	25	19	7	7	14	18	16	...	...	...	10
22	16	111	62	32	32	64	51	39	1	...	...	
14	17	29	19	3	11	14	36	26	...	...	...	1
4	4	14	20	2	3	5	14	11	1	...	...	2
...	...	6	4	...	...	...	...	...	...	...	...	3
4	3	36	12	...	1	1	10	...	...	...	...	4
...	...	23	13	...	1	1	10	6	...	...	...	5
22	24	108	68	5	16	21	70	43	1	...	...	
2	...	11	7	...	...	...	...	...	...	3	...	1
4	6	59	43	4	7	11	26	8	1	...	...	2
...	...	20	11	5	2	7	13	2	...	...	...	3
...	...	61	47	...	2	2	10	18	1	1	1	4
8	4	64	45	1	3	4	15	16	...	8	9	5
...	...	55	...	...	...	...	...	1	...	1	3	6
5	...	48	50	8	2	10	17	7	1	2	...	7
...	...	67	26	1	3	4	19	36	...	2	...	8
3	1	53	32	5	1	6	18	29	2	2	...	9
1	1	4	...	...	1	1	2	...	...	...	...	10
3	1	2	1	2	1	3	1	...	...	...	...	11
3	3	23	14	2	2	4	10	2	...	1	...	12
29	16	467	276	28	24	52	131	119	5	20	13	

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
	DUMFRIES.							
1	Annan	5,848	60	120	180	98	10	...
2	Applegarth	918	2	7	9	9	1	...
3	Caerlaverock	1,418	22	29	51	24	5	1
4	Canonbie	3,163	21	86	107	55	12	1
5	Closeburn	1,732	12	40	52	15	5	47
6	Cummertrees	1,386	17	27	44	28	4	2
7	Dalton	761	5	14	19	10	...	...
8	Dornock	936	10	10	20	2	1	...
9	Dryfesdale	2,409	19	51	70	26	6	1
10	Dumfries	12,298	107	213	320	204	102	70
11	Dunscore	1,578	19	37	56	23	8	...
12	Durrisdeer	1,795	4	39	43	16	...	...
13	Eskdalemuir	672	6	15	21	32	...	...
14	Ewes	354	1	6	7	3	...	...
15	Glencairn	1,980	26	59	85	41	9	...
16	Graitny	1,830	17	38	55	21	11	2
17	Half-Morton	687	7	8	15	7	2	...
18	Hoddam	1,797	17	29	46	27	1	7
19	Holywood	1,060	5	15	20	11	1	2
20	Hutton	836	8	16	24	13	3	2
21	Johnstone	1,261	6	23	29	15	3	2
22	Keir	960	12	13	25	18	1	3
23	Kirkconnell	1,245	7	31	38	25	2	4
24	Kirkmahoe	1,553	15	30	45	9	2	1
25	Kirkmichael	1,124	13	30	43	12	5	2
26	Kirkpatrick-Fleming	1,829	14	37	51	28	7	7
27	Kirkpatrick-Juxta	1 097	3	14	17	10	6	...
28	Langholm	2,990	23	58	81	12	8	1
29	Lochmaben	3,127	34	46	80	48	5	3
30	Middlebie	2.163	13	31	44	14	6	2
31	Moffat	2,304	17	39	56	27	3	...
32	Morton	2,482	18	41	59	33	19	12
33	Mousewald	686	13	25	38	11	3	2
34	Penpont	1,411	4	23	27	9	3	...
35	Ruthwell	1,110	8	34	42	10	6	...
36	St Mungo	645	10	12	22	12	1	6
37	Sanquhar	4 071	19	48	67	35	9	2
38	Tinwald	1,080	11	22	33	17	1	1
39	Torthorwald	1,313	14	33	47	29	4	...
40	Tundergarth	577	9	8	17	13	3	...
41	Tynron	482	5	15	20	5	1	...
42	Wamphray	523	3	7	10	4	1	...
43	Westerkirk	658	4	18	22	2	1	...
	Total	78,149	660	1,497	2,157	1,063	281	183
	EDINBURGH.							
1	Borthwick	1.614	6	35	41	...	1	...
2	Calder, Mid	1,474	9	26	35	27	2	3
3	Calder, West	2,120	15	39	54	43	7	5

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	21	14	4	1	5	12	1	...	...	...	1
...	...	6	11	...	1	1	...	...	...	...	...	2
...	...	26	12	...	1	1	4	1	1	...	...	3
...	...	41	43	...	3	3	2	3	...	...	...	4
...	...	77	54	...	...	...	4	...	...	...	...	5
1	...	24	24	...	...	...	3	1	...	...	...	6
1	...	14	7	1	...	1	1	1	...	...	...	7
...	...	5	10	...	1	1	...	...	...	...	...	8
...	...	85	53	2	2	4	3	1	1	...	...	9
29	30	712	551	5	19	24	44	...	...	11	8	10
...	...	60	...	3	...	3	5	...	...	...	...	11
...	...	23	35	...	...	...	1	7	...	...	...	12
...	...	5	3	...	...	...	1	...	...	...	...	13
...	...	1	5	...	...	...	...	2	...	...	...	14
...	...	47	50	1	3	4	5	25	...	...	...	15
...	...	104	144	...	1	1	3	17	...	...	...	16
...	...	6	5	...	...	...	2	1	...	...	...	17
...	...	80	67	...	1	1	8	1	...	...	...	18
3	1	21	26	...	...	...	...	...	...	...	...	19
...	...	8	24	1	...	1	3	...	...	...	...	20
...	...	10	5	...	1	1	...	...	...	...	...	21
...	...	2	10	1	...	1	1	...	...	...	...	22
...	...	149	157	1	2	3	3	14	...	...	...	23
13	7	13	3	1	...	1	1	...	...	...	...	24
1	2	20	19	2	3	5	...	9	...	...	...	25
1	...	7	22	...	1	1	4	...	...	...	...	26
4	10	122	50	1	...	1	2	...	...	...	...	27
...	...	94	49	4	...	4	4	15	...	...	...	28
...	...	79	...	1	1	2	9	1	1	...	...	29
...	...	9	7	...	3	3	1	...	...	5	3	30
1	...	75	27	3	3	6	5	8	...	...	...	31
...	...	87	83	...	5	5	7	41	...	...	...	32
...	...	...	...	1	...	1	2	...	...	...	...	33
1	...	24	8	...	...	...	2	1	1	...	...	34
...	...	51	...	...	...	...	1	...	...	...	...	35
...	...	6	12	...	2	2	...	...	...	...	...	36
...	...	114	115	...	1	1	2	58	...	...	...	37
...	...	...	...	4	...	4	4	...	...	...	...	38
2	...	7	11	...	1	1	6	...	...	2	2	39
1	...	3	4	2	1	3	2	...	...	...	...	40
...	...	20	...	1	...	1	...	...	...	...	...	41
...	...	14	19	...	1	1	2	1	...	...	...	42
...	...	5	3	...	3	3	...	...	...	...	...	43
58	59	2,277	1,742	39	61	100	159	209	4	18	13	
3	...	6	4	...	...	...	...	...	...	...	...	1
2	6	28	21	3	...	3	1	...	...	1	1	2
3	2	10	5	2	1	3	3	4	...	...	...	3

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
4	Canongate	11,298	88	245	333	157	75	21
5	Carrington	710	13	16	29	6	1	...
6	Cockpen	3,228	17	63	80	61	6	4
7	Colinton	2,676	26	38	64	34	24	...
8	Corstorphine	1,499	12	42	54	37	7	1
9	Cramond	2,547	18	35	53	75	1	1
10	Cranston	1,235	15	27	42	25	5	1
11	Crichton	1,387	15	28	43	11	5	...
12	Currie	2,190	10	44	54	16	3	...
13	Dalkeith	6,521	66	157	223	134	53	33
14	Duddingstone	4,401	38	108	146	92	32	27
15	Edinburgh	66,734	968	1,959	2,927	2,183	896	783
16	Fala	434	1	10	11	5	...	...
17	Glencross	1,138	4	15	19	10	1	...
18	Heriot	352	...	4	4	5	...	...
19	Inveresk	8,653	109	243	352	174	30	12
20	Kirknewton	1,630	16	26	42	31	2	...
21	Lasswade	5,821	57	118	175	95	32	4
22	Leith, North	8,999	167	142	309	42	34	5
23	Leith, South	24,419	273	619	892	200	335	60
24	Liberton	3,528	58	119	177	59	22	...
25	Newbattle	2,518	18	60	78	45	7	2
26	Newton	1,780	19	51	70	44	17	16
27	Penicuick	3,003	17	55	72	49	13	8
28	Ratho	1,718	14	23	37	26	2	8
29	St Cuthberts	82.479	1,087	2,340	3,427	1,179	1,066	210
30	Stow	1,973	13	28	41	18	2	...
31	Temple	1,414	13	33	46	16	6	2
	Total	259,493	3,182	6,748	9,930	4,899	2,687	1,206
	ELGIN OR MORAY.							
1	Abernethy	1,871	35	81	116	11	8	...
2	Alves	919	6	38	44	10	4	...
3	Bellie	2,347	12	72	84	2	8	2
4	Birnie	427	6	8	14	5	2	1
5	Dallas	1,226	12	33	45	26	8	6
6	Drainy	1,856	6	35	41	25	11	12
7	Duffus	2,983	13	69	82	12	6	...
8	Duthill	1,788	22	78	100	11	1	...
9	Dyke and Moy	1,369	11	75	86	32	12	6
10	Edinkillie	1,343	13	37	50	21	7	...
11	Elgin	7,277	46	223	269	82	30	21
12	Forres	4,069	21	120	141	21	16	...
13	Kinloss	1,370	8	24	32	8	1	...
14	Knockando	1,771	18	62	80	35	16	2
15	New Spynie	1,344	16	40	56	36	7	...
16	Rafford	1,020	8	25	33	4	2	...
17	Rothes	2,022	16	54	70	41	12	11

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
33	8	14	...	5	9	14	37	92	8	52	31	4
1	...	...	...	1	...	1	9	...	...	...	...	5
5	6	16	5	1	4	5	1	2	2	...	...	6
2	1	5	10	3	3	6	5	...	...	...	...	7
3	1	10	6	1	2	3	17	2	1	...	...	8
5	9	30	38	3	1	4	16	11	1	...	...	9
1	3	5	2	1	2	3	3	...	...	...	...	10
3	3	5	9	2	3	5	1	...	...	1	...	11
6	3	6	...	2	2	4	4	1	...	...	...	12
24	31	109	84	5	6	11	34	8	...	11	7	13
6	1	41	25	1	2	3	17	3	...	3	2	14
264	241	797	750	78	126	204	305	548	27	177	159	15
1	3	2	1	...	...	...	...	...	...	...	...	16
...	...	10	6	...	...	...	2	2	...	...	...	17
...	...	...	...	...	1	1	...	1	...	...	...	18
4	...	62	40	13	20	33	43	20	2	...	...	19
2	...	14	21	2	1	3	2	3	...	...	...	20
6	8	4	3	4	4	8	15	2	2	1	...	21
5	4	40	11	9	8	17	37	40	...	10	11	22
82	117	86	51	20	36	56	169	65	9	22	23	23
5	7	22	10	6	10	16	17	1	...	...	...	24
4	13	6	10	3	1	4	8	...	...	...	...	25
1	...	9	6	1	3	4	2	...	...	...	...	26
2	4	51	43	2	3	5	9	4	...	1	2	27
8	13	8	...	5	1	6	3	4	...	1	...	28
116	55	839	1,284	71	99	170	486	184	26	6	6	29
1	3	70	58	4	2	6	2	25	...	...	...	30
...	...	3	3	1	...	1	2	1	...	...	...	31
598	542	2,368	2,506	249	350	599	1,250	1,023	78	286	242	
...	...	32	17	2	1	3	5	10	...	...	...	1
1	...	...	...	...	...	...	3	...	...	...	...	2
...	...	21	7	1	2	3	2	...	...	...	...	3
...	...	...	...	...	1	1	3	2	...	1	...	4
1	1	9	10	1	1	2	4	3	3	...	...	5
1	2	8	3	...	...	...	2	1	...	...	...	6
3	6	6	4	2	...	2	3	1	...	...	...	7
8	...	1	...	1	3	4	2	...	...	...	...	8
...	...	10	2	1	1	2	27	...	...	...	...	9
...	...	7	7	1	1	2	1	...	...	...	...	10
21	24	65	43	9	10	19	17	19	4	5	7	11
1	...	28	...	2	2	4	4	4	...	...	...	12
3	4	...	...	1	1	2	...	...	...	...	...	13
1	4	7	16	2	2	4	6	...	...	...	...	14
...	...	...	...	1	1	2	...	1	...	...	...	15
1	1	3	...	1	3	4	...	1	...	...	...	16
1	2	12	15	2	1	3	4	3	...	...	...	17

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
18	St Andrews-Lhanbride -	1,263	11	30	41	8	4	...
19	Speymouth - - -	1,898	5	22	27	4	4	...
20	Urquhart - - - -	1,331	11	50	61	39	1	7
	Total - -	39,494	296	1,176	1,472	433	160	68
	FIFE.							
1	Abotshall - - - -	5,030	31	50	81	30	18	8
2	Abdie - - - -	1,486	4	19	23	16	1	...
3	Aberdour - - - -	1,945	8	36	44	26	10	6
4	Anstruther, Easter - -	1,161	2	23	25	15	2	...
5	Anstruther, Wester - -	443	1	5	6	2	2	...
6	Arngask - - - -	689	1	7	8	...	2	...
7	Auchterderran - - -	3,210	8	30	38	29	5	1
8	Auchtermuchty - - -	3,704	32	47	79	18	8	5
9	Auchtertool - - -	517	1	15	16	1	3	...
10	Ballingry - - - -	568	3	7	10	6	1	...
11	Balmerino - - - -	945	6	13	19	13	...	...
12	Beath - - - -	1,252	7	25	32	18	...	...
13	Burntisland - - -	3,158	19	40	59	43	10	1
14	Cameron - - - -	1,207	9	17	26	17	...	2
15	Carnbee - - - -	1,129	4	24	28	12	3	...
16	Carnock - - - -	3,191	30	7	37	20	3	2
17	Ceres - - - -	2,833	18	55	73	49	11	5
18	Collessie - - - -	1,520	8	12	20	10	2	3
19	Crail - - - -	1,903	12	27	39	17	7	...
20	Creich - - - -	386	3	6	9	2	4	...
21	Cults - - - -	915	4	15	19	15	1	...
22	Cupar - - - -	7,427	60	141	201	62	22	10
23	Dairsie - - - -	708	3	9	12	...	...	...
24	Dalgety - - - -	1,513	5	31	36	18	...	...
25	Denino - - - -	289	1	5	6	3	1	...
26	Dunbog - - - -	220	2	...	2	1	...	...
27	Dunfermline - - -	21,687	250	661	911	189	212	50
28	Dysart - - - -	8,739	64	144	208	89	17	2
29	Elie - - - - -	843	7	11	18	...	...	6
30	Falkland - - - -	3,102	16	51	67	41	5	6
31	Ferry-Port-on-Craig - -	2,238	8	29	37	21	4	3
32	Flisk - - - - -	213	1	3	4	7	...	...
33	Forgan - - - -	1,125	6	18	24	7	4	...
34	Inverkeithing - - -	2,499	25	73	98	39	11	...
35	Kemback - - - -	956	8	27	35	8	4	...
36	Kennoway - - - -	2,257	14	43	57	31	12	4
37	Kettle - - - -	2,601	13	31	44	32	5	6
38	Kilconquhar - - -	2,489	19	50	69	39	12	3
39	Kilmany - - - -	662	4	18	22	...	...	...
40	Kilrenny - - - -	2,194	12	29	41	28	4	2
41	Kinghorn - - - -	3,030	34	81	115	72	41	24
42	Kinglassie - - - -	1,186	6	17	23	15	...	...
43	Kingsbarns - - -	893	6	18	24	4	6	1

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed cause of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	3	...	1	1	2	1	...	...	...	...	18
2	...	2	...	...	...	...	2	...	...	...	...	19
2	1	13	29	1	2	3	2	6	2	...	...	20
46	45	227	153	29	33	62	88	51	9	6	7	
4	11	56	54	4	3	7	14	7	...	...	...	1
1	1	2	3	1	2	3	...	...	...	...	...	2
1	...	22	4	...	3	3	2	3	...	...	...	3
...	...	...	...	...	1	1	...	...	...	...	...	4
...	...	4	4	...	...	...	...	...	...	...	...	5
2	...	...	...	...	...	...	1	...	...	...	...	6
...	...	5	9	...	1	1	2	2	...	...	...	7
...	...	16	3	...	...	...	10	...	...	...	...	8
...	...	2	...	...	...	...	2	...	...	...	...	9
3	3	...	...	1	...	1	6	3	...	...	...	10
...	...	4	6	2	...	2	1	...	...	...	...	11
2	5	6	7	3	...	3	1	1	1	...	...	12
14	18	92	91	1	1	2	...	20	...	...	...	13
7	6	...	...	1	2	3	...	...	...	...	...	14
...	...	2	1	1	1	2	...	...	...	...	...	15
1	...	10	3	1	1	2	...	...	...	...	...	16
...	...	6	4	3	3	6	2	2	...	...	...	17
...	...	11	3	3	...	3	...	...	...	...	...	18
...	...	9	4	2	4	6	10	...	...	...	...	19
...	...	1	...	1	...	1	...	...	...	...	...	20
1	2	13	9	...	...	...	2	...	...	...	...	21
7	4	31	12	6	7	13	22	13	1	...	...	22
...	...	...	...	...	1	1	...	1	1	...	...	23
...	...	1	...	...	...	...	1	2	...	...	...	24
1	1	...	...	...	...	...	...	...	...	...	...	25
1	4	...	...	...	...	...	...	...	...	...	...	26
15	11	559	136	15	14	29	87	11	2	...	...	27
3	5	46	31	5	4	9	7	18	...	1	2	28
...	...	10	6	...	1	1	1	...	...	...	...	29
...	...	21	18	3	2	5	2	...	...	...	...	30
1	...	15	2	1	3	4	2	...	...	...	...	31
...	...	1	1	...	...	...	...	...	...	...	...	32
...	...	...	...	1	1	2	3	...	...	...	...	33
...	...	35	23	1	3	4	14	5	...	...	...	34
1	...	2	...	...	...	...	1	...	...	...	...	35
...	...	9	11	2	3	5	2	...	...	...	...	36
...	...	11	7	...	3	3	1	3	...	...	...	37
...	...	82	29	2	2	4	4	...	...	...	...	38
...	...	...	...	...	...	...	...	...	...	...	...	39
...	...	2	...	1	3	4	...	...	...	...	...	40
...	...	...	...	2	3	5	9	13	...	...	...	41
...	...	5	5	...	1	1	...	...	...	2	4	42
...	...	2	...	...	1	1	...	...	...	...	...	43

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
28	Kinnettles	460	1	5	6	8	....	...
29	Kirkden	1,763	14	25	39	22	3	1
30	Kirriemuir	7,617	81	195	276	143	50	2
31	Lethnot	408	2	12	14	3	1	1
32	Liff and Benvie	18,949	90	311	401	192	155	27
33	Lintrathen	926	7	10	17	5	1	...
34	Lochlee	615	6	9	15	5	1	...
35	Logie-Pert	1,609	11	36	47	35	5	...
36	Lunan	279	2	3	5	...	...	...
37	Lundie and Fowlis-Easter	750	3	10	13	1	1	...
38	Mains and Strathmartin	2,034	8	33	41	30	3	3
39	Marytoun	366	2	6	8	3	4	3
40	Menmuir	693	8	13	21	1	3	...
41	Monifieth	4,267	23	85	108	29	9	...
42	Monikie	1,317	4	22	26	4	...	...
43	Montrose	15,822	170	489	659	270	94	8
44	Murroes	643	3	6	9	6	1	...
45	Newtyle	1,141	7	15	22	15	2	1
46	Oathlaw	424	3	6	9	3	1	1
47	Panbride	1,372	8	25	33	8	3	...
48	Rescobie	711	7	9	16	12	...	...
49	Ruthven	503	7	11	18	3	...	1
50	St Vigeans	9,796	115	255	370	158	42	15
51	Strickathrow	506	9	14	23	11	1	...
52	Tannadice	1,517	5	19	24	8	4	...
53	Tealing	844	4	8	12	6	...	...
	Total	192,247	1,776	4,678	6,454	3,025	1,156	606
	HADDINGTON.							
1	Aberlady	1,099	7	32	39	9	4	1
2	Athelstaneford	971	15	16	31	1	1	...
3	Bolton	373	1	4	5	2	1	...
4	Dirleton	1,634	14	31	45	23	7	2
5	Dunbar	4,415	64	156	220	101	38	31
6	Garvald	869	7	24	31	26	2	3
7	Gladsmuir	1,780	19	39	58	50	10	15
8	Haddington	5,525	54	116	170	108	28	18
9	Humbie	925	8	19	27	19	5	...
10	Innerwick	1,012	9	16	25	13	2	...
11	Morham	249	4	7	11	1	...	1
12	North Berwick	1,643	15	34	49	27	4	...
13	Oldhamstocks	692	8	8	16	9	1	...
14	Ormiston	811	10	21	31	6	6	4
15	Pencaitland	1,175	14	39	53	38	2	3
16	Prestonkirk	1,894	15	42	57	47	6	3
17	Prestonpans	2,123	26	85	111	38	17	1
18	Salton	697	6	22	28	16	2	...
19	Spot	595	7	17	24	11	2	...
20	Stenton	719	3	22	25	6	1	...

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed	Dependents.	
...	...	...	...	...	1	1	...	...	...	...	...	28
...	...	1	...	...	1	1	7	...	...	...	...	29
4	1	...	...	3	13	16	6	...	...	...	...	30
...	...	2	1	...	1	1	...	...	...	...	...	31
40	37	139	79	16	15	31	60	24	...	14	6	32
1	...	8	...	1	...	1	1	...	...	...	...	33
1	4	2	4	1	...	1	1	1	...	...	...	34
...	...	10	5	2	5	7	1	...	...	4	7	35
...	...	...	...	...	...	...	...	...	...	...	...	36
...	...	...	...	1	1	2	1	1	...	...	...	37
4	3	...	...	2	2	4	...	1	...	...	...	38
1	...	1	...	...	2	2	...	1	...	...	...	39
...	...	1	...	1	...	1	...	...	...	...	...	40
...	...	123	...	5	...	5	12	2	...	...	...	41
...	...	2	...	...	1	1	...	...	...	...	...	42
13	6	68	65	11	21	32	78	12	...	...	...	43
3	...	...	...	...	...	...	2	...	...	...	...	44
1	1	14	4	1	...	1	2	1	1	...	...	45
...	...	...	...	1	1	2	...	...	...	...	...	46
2	4	6	5	1	...	1	2	...	...	...	...	47
...	...	...	...	1	1	2	2	...	...	...	...	48
2	2	...	...	...	1	1	1	...	...	...	...	49
4	5	56	42	10	7	17	65	22	1	2	1	50
...	...	...	...	1	...	1	1	1	...	...	...	51
...	...	2	4	1	...	1	...	...	...	...	...	52
...	...	...	...	...	...	...	2	...	...	...	...	53
140	116	898	510	167	170	337	859	228	2	50	33	
2	5	10	4	1	1	2	...	2	...	1	3	1
...	...	2	1	1	2	3	2	...	...	...	...	2
2	1	...	...	1	...	1	...	...	...	...	...	3
4	5	11	6	4	2	6	5	1	...	...	...	4
1	3	45	20	7	6	13	25	4	...	8	1	5
1	...	1	1	1	3	4	7	...	...	...	...	6
15	8	14	16	2	1	3	10	5	1	1	...	7
6	2	21	15	5	4	9	22	71	1	5	3	8
...	...	...	...	5	2	7	3	1	1	...	...	9
1	...	2	4	...	...	...	3	...	...	...	...	10
1	...	...	...	...	1	1	3	1	...	...	...	11
4	2	5	2	1	1	2	2	...	...	...	...	12
1	...	1	...	1	...	1	2	...	...	...	...	13
...	...	10	8	...	...	...	3	...	...	...	...	14
4	...	2	3	2	...	2	1	1	...	...	...	15
2	...	28	...	...	3	3	10	...	...	...	...	16
8	3	22	14	2	5	7	9	6	...	...	...	17
2	4	7	8	1	2	3	1	...	...	...	...	18
4	4	1	2	2	1	3	1	...	...	...	...	19
1	...	4	5	...	1	1	1	...	...	...	...	20

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
21	Tranent	4,158	42	119	161	148	18	7
22	Whitekirk	1,131	5	21	26	10	2	...
23	Whittingham	671	6	22	28	11	2	2
24	Yester	1,200	6	31	37	29	4	...
	Total	36,363	365	943	1,308	749	165	91
	INVERNESS.							
1	Alvie	914	12	64	76	18	7	...
2	Ardersier	1,337	14	38	52	17	9	1
3	Barra	1,873	15	63	78	...	3	...
4	Boleskine and Abertarff	2,006	29	90	119	18	7	3
5	Bracadale	1,597	17	66	83	15	9	...
6	Cromdale	3,990	35	181	216	78	14	29
7	Croy	1,777	13	33	46	9	...	...
8	Daviot	1,857	14	43	57	7	4	...
9	Dores	1,650	22	84	106	39	8	...
10	Duirnish	5,330	31	106	137	20	8	2
11	Glenelg	2,470	38	84	122	39	8	4
12	Harris	4,250	37	88	125	20	3	...
13	Inverness	16,496	99	679	778	262	54	10
14	Kilmallie	5,235	46	152	198	59	16	3
15	Kilmonivaig	2,583	27	96	123	...	28	5
16	Kilmorack	3,007	38	121	159	...	13	...
17	Kilmuir (Skye)	3,177	42	126	168	29	23	...
18	Kiltarlity	2,965	32	121	153	29	8	9
19	Kingussie	2,201	12	114	126	8	5	...
20	Kirkhill	1,730	16	66	82	24	10	4
21	Laggan	1,223	21	52	73	11	6	...
22	Moy	1,018	6	27	33	...	4	...
23	Petty	1,784	14	64	78	27	4	...
24	Portree	3,557	35	92	127	87	8	1
25	Sleat	2,531	32	97	129	66	9	...
26	Small Isles	916	6	13	19	1	...	1
27	Snizort	3,101	39	81	120	34	7	...
28	Strath	3,243	33	84	117	53	28	...
29	Uist, North	3,918	30	88	118	62	8	3
30	Uist, South	6,173	26	120	146	19	23	1
31	Urquhart	3,280	31	157	188	60	16	...
	Total	97,189	862	3,290	4,152	1,111	350	76
	KINCARDINE.							
1	Arbuthnot	1,002	3	15	18	6	3	1
2	Banchory-Devenick	3,078	21	31	52	106	6	11
3	Banchory-Ternan	2,462	13	68	81	45	4	7
4	Benholm	1,641	15	44	59	8	5	1
5	Bervie	1,459	7	27	34	11	3	5
6	Dunottar	1,949	20	70	90	8	...	2

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	25	23	7	3	10	9	9	...	1	3	21
3	4	20	...	...	1	1	2	...	...	...	...	22
...	...	...	...	1	2	3	2	...	...	...	...	23
11	...	10	...	...	2	2	1	...	...	1	...	24
73	41	241	132	44	43	87	124	101	3	17	10	
...	...	2	1	...	...	...	3	1	...	...	...	1
...	...	...	...	2	2	4	7	...	...	...	...	2
...	...	...	...	...	1	1	3	...	...	...	...	3
...	...	102	...	5	3	8	5	3	...	...	...	4
...	...	17	20	...	...	...	...	...	...	...	...	5
4	7	16	6	3	6	9	9	6	1	...	...	6
2	3	1	1	1	2	3	5	1	...	...	...	7
1	1	3	...	2	...	2	...	...	...	...	...	8
3	...	...	...	...	2	2	2	1	1	...	...	9
...	...	28	8	2	3	5	6	...	...	...	...	10
1	1	11	9	5	...	5	9	5	...	1	...	11
...	...	26	10	8	2	10	8	28	4	...	...	12
2	6	97	...	14	15	29	27	1	1	...	...	13
1	...	33	42	8	9	17	10	5	...	1	1	14
1	3	5	2	3	3	6	5	1	1	...	...	15
...	...	14	...	4	4	8	...	2	...	...	...	16
1	...	18	...	4	1	5	...	13	2	...	...	17
...	...	4	3	...	4	4	3	1	...	...	...	18
1	...	4	3	2	...	2	...	...	...	...	...	19
...	...	10	...	1	2	3	1	4	...	...	...	20
2	1	12	9	...	...	...	1	2	...	...	...	21
...	...	3	...	...	...	...	...	1	...	...	...	22
...	...	9	1	1	2	3	4	1	...	...	...	23
...	...	9	25	1	1	2	...	8	2	...	...	24
3	...	4	6	1	1	2	6	2	...	...	...	25
...	...	7	3	...	...	...	...	2	...	...	...	26
...	...	11	7	2	...	2	...	7	1	...	...	27
1	1	2	...	1	...	1	5	5	2	...	...	28
...	...	25	33	4	2	6	8	15	4	...	...	29
...	...	1	1	3	4	7	3	1	...	...	...	30
3	6	6	11	1	4	5	4	4	...	...	...	31
26	29	480	201	78	73	151	134	120	19	2	1	
...	...	...	...	1	1	2	...	...	...	...	...	1
2	9	14	9	1	4	5	32	...	...	...	...	2
4	1	19	18	5	2	7	...	1	1	1	3	3
13	2	7	4	...	3	3	4	...	...	...	...	4
...	...	4	...	1	1	2	...	...	...	...	...	5
...	...	10	3	1	3	4	3	...	...	...	...	6

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
25	Tongland	924	11	24	35	42	2	2
26	Troqueer	4,925	34	108	142	41	20	2
27	Twynholm	782	7	19	26	9	1	2
28	Urr	3,363	42	95	137	43	11	6
	Total	43,121	424	1,088	1,512	702	137	40
	LANARK.							
1	Avondale	6,451	57	147	204	100	16	18
2	Barony	136,283	2,188	4,786	6,974	2,541	3,102	813
3	Biggar	2,049	17	50	67	50	2	2
4	Blantyre	2,848	18	79	97	44	21	1
5	Bothwell	15,283	61	194	255	129	17	13
6	Cadder	5,014	26	82	108	119	16	2
7	Cambuslang	3,306	29	61	90	75	16	19
8	Cambusnethan	8,621	31	85	116	106	9	2
9	Carluke	6,283	30	78	108	69	9	1
10	Carmichael	805	10	11	21	12	2	...
11	Carmunnock	710	2	6	8	9	...	2
12	Carnwath	3,551	24	68	92	67	13	7
13	Carstairs	1,066	2	6	8	2	1	...
14	Covington	548	5	7	12	7	...	...
15	Crawford	1,670	17	45	62	28	5	...
16	Crawfordjohn	1,111	10	23	33	24	2	2
17	Culter	472	2	11	13	2	2	1
18	Dalserf	3,583	22	62	84	35	15	8
19	Dalziel	2,262	12	27	39	28	2	1
20	Dolphinton	305	...	1	1	...	...	...
21	Douglas	2,611	35	60	95	47	9	5
22	Dunsyre	312	3	2	5	...	1	...
23	Glasgow	148,116	2,213	4,843	7,056	3,771	2,623	1,367
24	Glassford	1,955	28	53	81	52	9	7
25	Gorbals	11,114	115	268	383	291	87	46
26	Govan	64,631	492	1,658	2,150	689	1,026	418
27	Hamilton	11,740	165	381	546	80	34	14
28	Kilbride, East	3,760	29	68	97	55	7	5
29	Lanark	8,243	73	170	243	170	68	47
30	Lesmahagow	7,746	54	113	167	153	15	20
31	Libberton	860	9	18	27	9	1	...
32	Monkland, New	23,201	120	284	404	302	91	70
33	Monkland, Old	27,333	101	322	423	316	44	33
34	Pittenain	428	4	3	7	...	1	...
35	Rutherglen	7,954	55	104	159	122	13	16
36	Shotts	5,982	16	59	75	39	6	12
37	Stonehouse	2,781	19	48	67	22	7	5
38	Symington	536	3	13	16	3	...	...
39	Wandell and Lamington	369	2	11	13	...	3	...
40	Walston	497	4	6	10	9	1	...
41	Wiston and Roberton	839	1	21	22	12	3	...
	Total	533,169	6,104	14,334	20,438	9,589	7,299	2,957

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
1	...	6	18	...	2	2	...	1	...	...	...	25
18	15	295	259	2	6	8	10	55	...	3	1	26
...	...	13	17	...	1	1	1	1	...	...	...	27
...	...	30	15	...	1	1	7	1	...	...	...	28
55	45	846	675	24	33	57	86	74	1	5	4	
2	1	206	341	4	1	5	34	6	1	1	...	1
172	154	3,453	4,093	93	100	193	604	284	...	238	192	2
...	...	66	...	1	1	2	6	6	3	...	...	3
14	...	12	...	1	1	2	6	6	1	...	...	4
56	88	...	...	4	2	6	38	6	1	3	6	5
2	1	29	21	3	1	4	9	3	...	1	1	6
10	13	14	23	2	2	4	6	1	...	2	5	7
25	24	74	103	3	4	7	17	34	2	7	7	8
2	...	41	25	3	5	8	9	...	...	...	...	9
...	...	7	7	...	1	1	...	...	...	...	...	10
1	5	2	...	1	...	1	10	...	...	...	...	11
2	2	49	58	4	...	4	8	13	...	1	...	12
...	...	5	...	...	...	...	1	1	...	...	...	13
...	...	3	6	...	...	...	...	...	...	...	...	14
...	...	36	17	1	1	2	9	2	...	...	...	15
...	...	5	...	4	3	7	...	...	...	...	...	16
...	...	11	...	1	...	1	...	...	...	...	...	17
9	15	9	8	1	3	4	5	2	...	4	7	18
17	19	...	...	...	2	2	...	...	...	...	...	19
...	...	1	...	...	...	...	...	...	...	...	...	20
3	3	40	40	1	1	2	7	1	...	3	...	21
1	1	1	...	...	...	...	...	...	...	...	...	22
960	766	1,389	1,843	152	169	321	650	360	...	230	349	23
2	5	3	2	1	...	1	17	1	1	...	...	24
11	12	176	108	3	8	11	20	40	2	17	3	25
34	50	224	74	15	23	38	145	267	2	181	140	26
...	...	120	...	4	8	12	41	57	1	6	...	27
5	7	27	20	...	1	1	7	1	...	...	...	28
10	20	177	145	2	...	2	20	13	...	10	10	29
14	8	46	60	4	4	8	15	6	...	4	5	30
...	...	8	...	2	4	6	4	...	...	...	...	31
36	25	185	311	9	5	14	37	25	1	20	10	32
15	21	197	148	8	7	15	59	16	...	13	31	33
8	...	...	...	...	...	...	...		...	...	...	34
8	6	2	...	9	2	11	11	12	...	4	4	35
5	8	26	35	1	...	1	5	3	...	1	...	36
6	5	12	14	2	...	2	15	2	...	...	...	37
2	...	...	...	...	1	1	2	...	...	...	...	38
...	...	3	...	...	...	...	...	...	...	...	...	39
...	...	2	1	1	...	1	...	...	...	...	...	40
...	...	21	17	...	2	2	...	...	...	...	...	41
1,432	1,259	6,682	7,520	340	362	702	1,817	1,168	15	746	770	

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
	LINLITHGOW.							
1	Abercorn	977	11	31	42	25	3	1
2	Bathgate	4,533	55	92	147	81	13	6
3	Borrowstounness	5,192	47	101	148	78	5	2
4	Carriden	1,724	10	56	66	26	2	...
5	Dalmeny	1,243	13	36	49	12	5	4
6	Ecclesmachen	289	2	3	5	7	1	1
7	Kirkliston	2,029	22	65	87	24	5	4
8	Linlithgow	6,115	48	156	204	42	15	...
9	Livingstone	1,289	9	35	44	18	1	...
10	Queensferry	720	7	6	13	...	1	...
11	Torphichen	1,356	13	25	38	32	4	1
12	Uphall	1,331	7	32	39	16	2	3
13	Whitburn	3,792	24	50	74	56	14	20
	Total	30,590	268	688	956	417	71	42
	NAIRN.							
1	Ardclach	1,278	20	37	57	12	5	...
2	Auldearn	1,480	12	42	54	11	3	...
3	Cawdor	1,202	23	41	64	24	3	3
4	Nairn	4,116	28	112	140	69	10	4
	Total	8,076	83	232	315	116	21	7
	ORKNEY & SHETLAND.							
	ORKNEY.							
1	Birsay and Harray	2,499	1	26	27	4	3	...
2	Cross and Burness	1,526	15	49	64	27	20	...
3	Eday	1,016	9	22	31	2	7	2
4	Evie and Rendal	1,446	7	23	30	3	1	...
5	Firth	692	3	10	13	...	...	...
6	Holm	749	3	17	20	...	...	...
7	Hoy and Græmsay	615	1	7	8	...	...	...
8	Kirkwall	3,990	46	171	217	52	12	1
9	Lady*	1,004	10	26	36	5	2	...
10	Orphir	1,157	5	15	20	2	...	...
11	Ronaldshay, South	3,086	24	96	120	33	5	1
12	Rousay and Egilshay	1,215	20	43	63	...	1	...
13	St Andrews and Deerness	1,712	7	24	31	3	10	...
14	Sandwick	1,107	6	14	20	4	...	...
15	Shapinshay	899	...	17	17	3	2	...
16	Stennis	635	1	5	6	...	1	...
17	Stromness	2,770	6	84	90	12	4	...
18	Stronsay	1,211	25	34	59	22	11	6
19	Walls and Flotta	1,667	3	23	26	...	...	4
20	Westray and Papa-Westray	2,459	11	65	76	4	14	1
	Total	31,455	203	771	973	176	93	15

* County of Orkney and Shetland, No. 9--Lady.—No return received.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	17	8	3	...	3	2	...	...	...	...	1
5	4	151	...	1	3	4	14	4	2	6	5	2
29	40	33	25	3	3	6	8	18	2	2	2	3
13	5	...	...	1	1	2	10	...	...	...	...	4
5	...	...	...	1	2	3	3	1	...	...	...	5
...	...	20	16	...	...	...	...	...	...	...	...	6
2	...	140	71	2	2	4	10	11	...	...	...	7
7	7	91	23	2	5	7	23	14	...	...	...	8
2	2	20	13	1	2	3	1	...	...	1	1	9
...	...	...	...	...	1	1	2	...	...	...	...	10
2	7	21	4	...	...	...	2	...	...	...	...	11
...	...	86	64	1	1	2	9	...	...	...	...	12
...	...	18	8	4	...	4	8	16	...	1	2	13
65	65	597	232	19	20	39	92	64	4	10	10	
...	...	5	5	1	3	4	...	1	1	...	...	1
...	...	6	4	1	2	3	14	...	...	...	...	2
...	...	1	...	2	...	2	...	...	...	...	...	3
1	1	5	2	6	5	11	7	4	...	...	...	4
1	1	17	11	10	10	20	21	5	1	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	1
...	...	5	...	1	7	8	1	2	...	...	...	2
1	...	4	6	1	1	2	...	...	...	...	...	3
...	...	4	1	...	...	...	...	...	...	...	...	4
...	...	2	...	2	1	3	...	...	...	...	...	5
...	...	...	...	...	1	1	...	...	...	...	...	6
...	...	...	...	...	2	2	...	...	...	...	...	7
9	5	...	...	1	5	6	...	1	...	...	...	8
...	...	4	5	1	1	2	1	...	...	...	...	9
...	...	...	...	2	1	3	...	...	...	...	...	10
...	...	6	2	3	2	5	2	1	...	...	...	11
...	...	...	...	2	1	3	...	...	...	...	...	12
...	...	4	...	...	1	1	...	...	...	...	...	13
...	...	...	...	2	...	2	...	...	...	...	...	14
...	...	3	...	...	...	...	...	...	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...	...	16
1	4	26	2	1	3	4	1	...	...	...	...	17
2	...	2	...	...	1	1	1	5	1	...	...	18
4	...	1	...	...	...	...	...	...	...	...	...	19
...	...	...	...	...	1	1	...	4	...	...	...	20
17	9	61	16	16	28	44	6	13	1	...	...	

Return for previous year taken.

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
	SHETLAND.							
21	Bressay	1,812	8	44	52	6	3	...
22	Delting	2,124	11	47	58	11	8	...
23	Dunrossness	4,505	9	84	93	5	6	...
24	Fetlar and North Yell	1,656	12	22	34	...	1	...
25	Lerwick	3,390	18	67	85	9	9	...
26	Nesting	2,420	4	51	55	...	2	...
27	North Mavine	2,534	11	32	43	5	6	...
28	Sandsting	2,603	12	44	56	...	3	...
29	Tingwall	2,874	15	74	89	11	9	3
30	Unst	2,977						
31	Walls	2,442	14	61	75	...	7	...
32	Yell	1,741	5	48	53	...	8	...
	Total	31,078	119	574	693	47	62	3
	PEEBLES.							
1	Broughton	881	4	16	20	...	2	...
2	Drumelzier	244	7	3	10	...	1	...
3	Eddlestone	790	9	16	25	...	1	...
4	Innerleithen	1,236	5	23	28	16	...	...
5	Kirkurd	326	1	4	5	2	...	...
6	Linton, West	1,630	15	36	51	43	3	6
7	Lyne and Megget	158	...	...	...	...	...	...
8	Manor	256	1	4	5	...	...	...
9	Newlands	950	9	26	35	15	3	1
10	Peebles	2,673	39	46	85	8	10	...
11	Skirling	316	3	4	7	5	1	...
12	Stobo	478	7	11	18	...	2	...
13	Traquair	646	3	13	16	12	...	...
14	Tweedsmuir	220	1	3	4	...	1	...
	Total	10,804	104	205	309	101	24	7
	PERTH.							
1	Aberdalgie	343	2	8	10	...	1	...
2	Aberfoyle	514	10	16	26	8	3	...
3	Abernethy	2,026	22	38	60	18	12	...
4	Abernyte	275	1	4	5	1	...	...
5	Alyth	3,152	13	90	103	48	6	...
6	Auchterarder	4,160	23	58	81	46	5	3
7	Auchtergaven	3,232	29	65	94	24	12	4
8	Balquhidder	874	11	30	41	8	2	...
9	Bendochy	773	1	8	9	7	2	...
10	Blackford	2,012	9	15	24	5	...	...
11	Blair-Athol	2,094	23	61	84	...	2	...
12	Blairgowrie	4,297	20	72	92	33	3	2
13	Callander	1,716	25	65	90	13	7	1

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	1	...	...	...	...	...	1	...	...	...	21
2	...	15	...	2	1	3	3	8	...	...	...	22
...	...	11	4	3	41	44	...	...	...	...	...	23
5	...	3	...	...	...	...	1	1	1	...	...	24
...	...	73	27	2	3	5	7	5	...	...	...	25
8	...	11	...	...	1	1	...	3	...	1	...	26
2	...	12	6	3	1	4	...	...	...	...	...	27
...	...	17	...	1	1	2	...	3	3	...	...	28
5	1	38	10	2	1	3	1	11	...	...	...	29
												30
...	...	18	...	1	...	1	...	...	...	...	...	31
3	...	15	...	...	1	1	15	...	...	...	...	32
25	1	214	47	14	50	64	27	32	4	1	...	
...	...	9	...	...	...	...	...	...	...	...	...	1
...	...	7	3	...	...	...	3	...	...	...	...	2
...	...	...	...	...	1	1	1	...	...	...	...	3
1	...	15	...	...	1	1	4	...	...	1	...	4
...	...	3	...	...	...	...	...	...	...	...	...	5
1	...	8	...	...	...	...	6	2	...	...	...	6
...	...	13	...	...	...	...	...	...	...	..	...	7
...	...	...	...	...	...	...	2	...	...	...	...	8
...	...	3	...	3	...	3	3	...	...	...	...	9
13	...	25	...	1	6	7	...	...	...	...	...	10
...	...	2	4	1	1	2	1	...	...	...	...	11
1	...	5	...	...	...	...	1	...	...	1	...	12
...	...	...	...	1	...	1	12	...	...	...	...	13
...	...	4	...	...	...	...	...	...	...	...	...	14
16	...	94	7	6	9	15	33	2	...	2	...	
...	...	...	...	...	1	1	...	...	...	...	...	1
1	...	1	...	1	...	1	5	...	...	...	...	2
...	...	12	7	...	...	...	8	...	...	...	...	3
...	...	...	...	...	...	...	...	...	...	...	...	4
3	3	18	14	2	1	3	...	...	...	...	...	5
1	3	75	...	2	3	5	1	...	...	...	...	6
2	1	19	5	5	3	8	5	1	...	3	2	7
2	...	...	...	...	2	2	...	1	...	...	...	8
...	...	1	...	...	...	...	1	...	...	...	...	9
28	...	...	...	2	...	2	1	...	...	1	1	10
9	...	11	...	7	4	11	...	...	...	...	...	11
...	...	...	...	...	3	3	11	...	...	...	...	12
6	4	8	5	1	3	4	7	...	...	...	...	13

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
14	Caputh	2,037	16	56	72	14	1	...
15	Cargill	1,629	8	19	27	...	2	...
16	Clunie	723	3	9	12	2	2	...
17	Collace	581	1	8	9	5	1	...
18	Comrie	2,463	11	49	60	13	4	1
19	Coupar-Angus	2,972	18	46	64	12	11	...
20	Crieff	4,504	48	122	170	84	25	16
21	Culross	1,487	2	35	37	24	...	...
22	Dowally	1,104	9	17	26	11	4	1
23	Dron	394	4	11	15	6	1	...
24	Dull	3,342	27	127	154	36	23	7
25	Dumbarnie	1,066	7	13	20	17	2	...
26	Dunblane	3,213	39	92	131	64	13	8
27	Dunkeld	558	6	26	32	3	1	...
28	Dunkeld, Little	2,155	29	74	103	31	8	3
29	Dunning	2,206	8	23	31	7	2	...
30	Errol	2,796	18	67	85	63	3	4
31	Forgandenny	828	6	8	14	5	2	...
32	Forteviot	638	4	9	13	5	2	...
33	Fortingall	2,486	20	79	99	27	8	1
34	Fossaway	1,621						
35	Foulis, Wester	1,483	20	30	50	22	9	3
36	Gask	405	3	11	14	2	1	...
37	Glendevon	128	...	3	3	...	...	...
38	Inchture	745	...	27	27	15	2	...
39	Kenmore	2,257	11	67	78	5	3	...
40	Killin	1,608	17	64	81	37	7	5
41	Kilmadock	3,659	12	69	81	22	11	1
42	Kilspindie	684	2	4	6	4	...	...
43	Kincardine	1,993	10	35	45	32	4	1
44	Kinclaven	881	3	4	7	...	...	...
45	Kinfauns	650	2	15	17	6	3	1
46	Kinloch	309	3	4	7	2	...	...
47	Kinnaird	370	1	6	7	8	1	1
48	Kinnoul	3,134	21	66	87	34	4	1
49	Kirkmichael	1,280	7	22	29	11	3	...
50	Lethendy	247	4	3	7	15	2	...
51	Logierait	2,875	21	50	71	17	4	...
52	Longforgan	1,787	8	32	40	14	1	...
53	Madderty	593	4	14	18	3	2	...
54	Meigle	686	5	8	13	8	1	...
55	Methven	2,454	16	59	75	37	4	1
56	Moneydie	321	2	4	6	7	...	3
57	Monivaird	790	10	16	26	12	2	1
58	Monzie	1,199	5	12	17	9	1	1
59	Moulin	2,022	22	42	64	12	6	...
60	Muckhart	685	7	9	16	4	2	...
61	Muthill	2,972	13	66	79	32	7	2
62	Perth	22,232	206	626	832	...	70	...
63	Port-of-Monteith	1,419	8	28	36	13	2	...
64	Rattray	2,336	9	28	37	37	3	2

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. All other Casual Poor.		4. All other Casual Poor.		5. Insane or Fatuous.			6 Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	8	1	3	4	7	2	1	...	...	...	14
8	...	6	2	2	2	4	2	...	...	...	...	15
2	4	2	4	1	...	1	3	...	...	...	...	16
...	...	...	...	...	1	1	...	...	...	...	...	17
2	...	15	8	3	2	5	2	...	...	...	...	18
...	...	23	17	2	3	5	16	...	...	...	...	19
3	4	18	6	3	3	6	18	9	...	...	...	20
...	...	22	...	...	1	1	...	...	...	...	...	21
2	...	6	...	...	...	...	1	1	...	1	...	22
...	...	...	...	...	...	...	...	...	...	...	...	23
1	...	15	9	5	5	10	6	3	2	...	...	24
...	...	6	7	1	2	3	1	...	...	...	...	25
...	...	253	238	4	4	8	13	3	...	...	...	26
...	...	11	...	2	2	4	1	...	...	...	...	27
...	...	17	...	3	3	6	4	1	...	...	...	28
41	19	50	19	1	2	3	5	...	...	...	...	29
...	...	10	3	6	3	9	5	...	...	...	...	30
...	...	2	...	1	...	1	1	...	...	...	...	31
1	...	3	...	1	...	1	6	...	...	...	...	32
8	...	1	...	4	2	6	2	...	...	...	...	33
												34
1	4	4	5	4	1	5	3	...	...	...	...	35
...	...	...	...	...	1	1	...	...	...	...	...	36
1	...	1	...	...	...	...	...	...	...	...	...	37
...	...	...	...	...	2	2	...	...	...	...	...	38
...	...	2	...	1	9	10	...	...	...	...	...	39
1	...	11	2	4	6	10	3	...	...	...	...	40
2	...	37	17	3	3	6	5	1	...	1	...	41
...	...	...	...	...	...	...	...	...	...	...	...	42
...	...	22	9	1	2	3	5	1	...	...	...	43
2	...	...	...	1	...	1	5	...	...	...	...	44
...	...	1	...	...	1	1	...	...	...	...	...	45
3	7	1	4	1	...	1	3	...	...	...	...	46
2	...	...	...	...	1	1	4	...	...	...	...	47
1	...	10	8	7	4	11	8	...	...	...	...	48
...	...	18	7	...	1	1	1	1	...	...	...	49
...	...	1	2	...	...	...	...	...	...	...	...	50
7	5	11	...	4	2	6	6	...	...	...	...	51
...	...	2	1	1	...	1	1	...	...	...	...	52
...	...	9	1	...	2	2	...	...	...	...	..	53
3	...	16	5	2	...	2	4	1	1	...	...	54
3	4	...	...	4	2	6	6	2	...	...	...	55
...	...	...	...	1	...	1	...	...	...	...	...	56
1	...	...	...	1	1	2	1	...	...	...	...	57
1	1	5	3	...	2	2	1	...	...	...	...	58
3	1	2	...	4	1	5	2	...	...	...	...	59
...	...	10	...	1	1	2	...	...	...	...	...	60
...	...	18	5	...	6	6	6	...	...	...	...	61
5	...	353	...	23	15	38	128	13	1	4	12	62
2	...	1	...	2	...	2	1	2	...	...	...	63
14	12	10	16	1	2	3	4	6	...	...	...	64

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
65	Redgorton	2,047	9	39	48	31	3	3
66	Rhynd	338	3	12	15	8	2	...
67	Scone	2,381	24	45	69	19	8	3
68	St Madoes	288	1	4	5	4	...	...
69	St Martins	983	8	22	30	17	1	...
70	Tibbermuir	1,495	8	29	37	24	5	7
71	Trinity-Gask	597	4	10	14	5	2	...
72	Tullialian	3,043	19	81	100	37	7	2
73	Weem	740	6	24	30	1	1	...
	Total	138,377	1,007	3,110	4,117	1,206	354	89
	RENFREW.							
1	Abbey	28,549	414	634	1,048	195	504	32
2	Cathcart	2,916	23	45	68	31	13	...
3	Eaglesham	2,524	6	30	36	14	6	...
4	Eastwood	9,243	59	206	265	95	31	7
5	Erskine	1,232	7	19	26	18	10	4
6	Greenock	37,436	274	849	1,123	756	265	164
7	Houston	2,753	23	82	105	61	23	5
8	Inchinan	649	3	4	7	6	1	1
9	Innerkip and Gourock	3,018	23	44	67	27	3	1
10	Kilbarchan	5,474	37	91	128	65	8	5
11	Kilmalcolm	1,399	11	25	36	18	...	1
12	Lochwinnoch	4,153	50	142	192	96	18	27
13	Mearns	3,704	28	55	83	42	16	9
14	Neilston	12,233	107	284	391	203	62	45
15	Paisley	31,752	351	825	1,176	585	431	249
16	Port-Glasgow	7,017	44	132	176	132	29	10
17	Renfrew	3,898	21	61	82	31	9	...
	Total	157,950	1,481	3,528	5,009	2,375	1,429	560
	ROSS AND CROMARTY.							
1	Alness	1,240	10	68	78	9	2	...
2	Applecross	2,709	31	63	94	27	9	...
3	Avoch	2,029	17	84	101	47	9	6
4	Barvas	4,189	23	33	56	...	5	...
5	Contin	1,562	16	65	81	21	4	...
6	Cromarty	2,727	42	148	190	52	11	5
7	Dingwall	2,364	29	112	141	45	13	2
8	Edderton	890	6	51	57	2	5	...
9	Fearn	2,122	16	85	101	24	7	1
10	Fodderty	2,342	29	132	161	56	20	7
11	Gairloch	5,162	33	107	140	28	15	1
12	Glenshiel	573	9	23	32	14	1	3
13	Killearnan	1,794	30	70	100	24	6	...
14	Kilmuir, Easter	1,437	14	48	62	6	4	1
15	Kiltearn	1,538	20	79	99	42	4	5

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
2	5	10	6	...	3	3	1	1	1	...	...	65
...	...	2	...	...	...	...	...	...	...	...	...	66
2	...	11	9	4	3	7	10	1	...	...	...	67
...	...	...	...	...	1	1	...	...	...	...	...	68
...	...	5	7	...	1	1	8	...	...	...	...	69
...	...	3	3	3	2	5	2	...	...	...	...	70
2	...	...	...	1	1	2	1	...	...	...	...	71
1	...	85	35	...	1	1	7	...	...	...	...	72
...	...	...	...	1	1	2	...	...	...	1	...	73
179	77	1,274	490	137	137	274	353	49	5	11	15	
36	29	772	854	26	28	54	111	125	...	24	14	1
1	...	38	18	3	2	5	7	2	...	1	5	2
2	...	25	22	1	1	2	...	13	...	...	...	3
8	10	158	195	2	5	7	23	42	7	6	3	4
1	...	170	60	...	1	1	2	46	...	9	2	5
15	18	487	237	31	42	73	142	80	...	60	25	6
17	14	67	35	2	1	3	5	23	1	5	...	7
3	5	17	...	1	...	1	2	1	...	...	...	8
5	4	102	...	...	1	1	31	...	...	3	1	9
3	...	44	20	4	2	6	18	24	3	8	2	10
13	6	274	106	1	1	2	7	...	...	...	...	11
6	4	358	195	6	5	11	15	11	...	...	...	12
5	15	41	28	3	2	5	11	1	1	2	4	13
8	14	407	275	4	11	15	31	19	...	29	13	14
277	362	492	431	16	28	44	182	121	...	112	131	15
14	11	98	...	6	7	13	37	18	...	5	4	16
1	...	33	12	4	1	5	11	2	...	2	4	17
415	492	3,583	2,488	110	138	248	635	528	12	266	208	
...	...	12	...	...	1	1	...	...	...	...	...	1
...	...	14	9	6	1	7	...	5	...	...	...	2
1	1	8	1	...	2	2	1	...	...	...	...	3
...	...	16	...	2	...	2	...	...	...	...	...	4
7	1	...	...	1	3	4	...	...	...	...	...	5
...	...	23	12	5	2	7	9	...	...	2	...	6
...	...	...	...	1	1	2	3	1	...	1	...	7
5	...	...	...	...	...	...	5	1	1	...	...	8
...	...	11	3	...	...	...	5	1	...	...	...	9
...	...	13	19	4	2	6	7	2	1	...	...	10
...	...	5	3	4	3	7	5	...	...	...	...	11
1	2	3	3	...	...	...	2	1	...	...	...	12
5	4	6	2	1	3	4	...	2	1	...	...	13
1	...	4	...	4	2	6	2	...	1	...	...	14
1	3	25	...	2	3	5	3	2	1	...	...	15

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2 Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
16	Kincardine*	1,896	20	75	95	...	6	...
17	Kintail	1,009	13	58	71	17	3	1
18	Knockbain	3,005	53	156	209	81	15	1
19	Lochalsh	2,299	24	84	108	29	7	5
20	Lochbroom	4,813	52	179	231	...	19	...
21	Lochcarron	1,612	19	46	65	28	5	4
22	Lochs	4,256	18	61	79	30	6	4
23	Logie Easter	965	9	49	58	8	9	2
24	Nigg	1,457	19	56	75	...	3	...
25	Resolis	1,551	30	62	92	27	4	6
26	Rosemarkie	1,776	17	77	94	20	6	2
27	Rosskeen	3,699	24	130	154	38	5	1
28	Stornoway	8,057	33	195	228	103	12	4
29	Tain	3,574	27	130	157	52	13	2
30	Tarbat	2,151	28	99	127	29	10	2
31	Uig	3,209	22	70	92	...	12	...
32	Urquhart	3,153	56	179	235	53	16	7
33	Urray	2,621	40	101	141	7	5	...
	Total	83,781	829	2,975	3,804	919	271	72
	ROXBURGH.							
1	Ancrum	1,554	11	35	46	23	6	2
2	Ashkirk	578	4	3	7	3	1	...
3	Bedrule	240	1	4	5	2	...	1
4	Bowden	981	5	21	26	11	4	...
5	Castleton	2,130	25	47	72	15	7	1
6	Cavers	1,840	21	32	53	31	...	1
7	Crailing	734	4	11	15	6	2	4
8	Eckford	1,073	9	20	29	7	2	1
9	Ednam	658	7	21	28	7	1	...
10	Hawick	8,006	61	159	220	255	73	73
11	Hopekirk	720	5	11	16	11	1	3
12	Hownam	252	...	7	7	1	1	...
13	Jedburgh	5,476	40	95	135	68	34	30
14	Kelso	5,634	44	198	242	99	8	...
15	Kirkton	282	4	4	8	4	1	...
16	Lilliesleaf	798	7	23	30	6	1	...
17	Linton	630	8	14	22	3	1	...
18	Mackerston	345	1	8	9	3	3	1
19	Maxton	550	4	13	17	17	1	1
20	Melrose	7,365	31	108	139	72	16	14
21	Minto	467	7	5	12	3	2	...
22	Morebattle	997	9	19	28	14	3	3
23	Oxnam	669	8	12	20	3	1	...
24	Roberton	670	1	11	12	13	2	...
25	Roxburgh	1,141	8	27	35	18	3	1
26	St Boswells	884	5	17	22	11	5	4
27	Smailholm	617	3	13	16	3	4	1

* County of Ross, No. 16.—Kincardine.—No return received.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
1	...	...	...	1	2	3	4	4	...	...	...	16
12	3	14	3	3	4	7	1	...	...	...	...	17
...	...	9	2	2	1	3	7	4	1	...	...	18
1	2	6	4	2	4	6	2	1	...	1	...	19
...	...	32	...	5	3	8	4	5	...	...	...	20
...	...	8	2	2	1	3	...	2	...	...	...	21
3	3	14	4	4	...	4	2	5	...	1	3	22
...	...	5	5	2	3	5	...	2	...	...	...	23
...	...	15	...	...	...	...	2	...	...	...	...	24
1	...	5	...	3	1	4	...	1	...	...	...	25
...	...	4	...	2	2	4	...	1	...	...	...	26
...	...	26	7	1	7	8	2	6	...	...	...	27
15	11	125	28	5	2	7	14	14	2	...	...	28
2	2	24	19	1	2	3	1	1	...	...	...	29
1	...	3	...	...	1	1	5	2	...	...	...	30
...	...	18	...	1	...	1	1	5	4	...	...	31
1	...	11	6	2	4	6	3	8	2	...	...	32
...	...	3	12	3	2	5	1	...	...	...	...	33
58	32	462	144	69	62	131	91	76	14	5	3	
1	1	21	25	...	3	3	6	6	...	1	...	1
...	...	4	5	1	...	1	...	...	...	...	...	2
...	...	...	...	...	1	1	1	...	...	...	...	3
...	...	2	1	1	4	5	2	...	...	...	...	4
...	...	36	25	2	2	4	6	...	...	...	...	5
...	...	33	50	2	2	4	1	1	1	...	...	6
...	...	1	...	1	1	2	...	...	...	...	...	7
...	...	30	33	1	...	1	4	2	...	...	...	8
...	...	7	...	1	...	1	...	1	...	...	...	9
15	12	113	92	6	10	16	33	77	...	1	1	10
...	...	1	...	...	1	1	...	...	...	...	...	11
...	...	...	...	...	1	1	1	...	...	...	...	12
19	4	113	86	10	7	17	18	20	...	7	6	13
...	...	118	46	4	8	12	35	1	1	...	...	14
...	...	2	2	1	...	1	1	...	...	...	...	15
...	...	4	7	...	3	3	5	...	...	...	...	16
...	...	18	32	...	...	...	...	...	...	...	...	17
4	7	...	...	...	...	...	...	...	...	...	...	18
1	...	4	2	...	...	...	2	...	...	1	...	19
6	7	96	81	2	7	9	16	50	...	1	2	20
...	...	2	5	5	1	6	...	...	...	...	...	21
...	...	20	7	2	1	3	...	1	...	...	...	22
...	...	...	...	2	...	2	3	...	...	...	...	23
...	...	4	...	...	...	...	...	1	1	...	...	24
...	...	...	...	...	...	...	2	...	...	...	...	25
1	...	3	6	2	...	2	1	...	...	...	...	26
...	...	1	...	...	...	...	...	1	...	...	...	27

Return for previous year taken.

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
28	Southdean	845	3	6	9	...	...	...
29	Sprouston	1,424	12	47	59	20	7	4
30	Stitchel	426	3	7	10	...	1	...
31	Wilton	2,557	22	39	61	34	9	8
32	Yetholm	1,352	13	46	59	44	13	7
	Total	51,895	386	1,083	1,469	807	213	160
	SELKIRK.							
1	Ettrick	477	5	8	13	4	1	...
2	Galashiels	3,014	5	22	27	18	3	...
3	Kirkhope	632	6	11	17	10	1	1
4	Selkirk	4,347	26	96	122	75	19	21
5	Yarrow	662	10	12	22	7	1	1
	Total	9,132	52	149	201	114	25	23
	STIRLING.							
1	Airth	1,319	15	31	46	33	3	2
2	Alva	3,204	25	35	60	34	9	...
3	Baldernock	801	3	10	13	11	1	...
4	Balfron	1,900	11	44	55	16	8	2
5	Bothkennar	1,179	6	20	26	27	2	3
6	Buchanan	632	5	17	22	9	2	...
7	Campsie	6,918	63	140	203	214	58	75
8	Denny	4,754	19	61	80	73	9	9
9	Drymen	1,481	10	25	35	16	2	...
10	Dunipace	1,472	15	17	32	20	4	2
11	Falkirk	16,438	148	313	461	350	88	53
12	Fintry	823	8	22	30	3	2	...
13	Gargunnock	754	4	13	17	7	2	1
14	Killearn	1,176	6	13	19	7	3	4
15	Kilsyth	5,346	42	113	155	41	20	7
16	Kippen	1,892	12	38	50	24	6	4
17	Larbert	4,606	25	103	128	46	11	6
18	Lecropt	442	4	11	15	...	...	...
19	Muiravonside	2,647	13	21	34	23	1	...
20	Polmont	3,764	39	82	121	95	17	26
21	St Ninians	9,851	71	213	284	114	37	5
22	Slamannan	1,655	4	16	20	15	3	38
23	Stirling	10,180	82	303	385	171	68	7
24	Strathblane	1,010	7	7	14	7	2	3
	Total	84,244	637	1,668	2,305	1,356	358	247

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed cause of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor	Dependents.	Other Casual Poor.	Dependents	Males.	Females	Total.				Poor removed.	Dependents.	
1	...	...	...	...	...	...	...	...	...	...	...	28
9	9	9	2	1	1	2	2	1	...	...	...	29
...	...	2	2	...	...	...	1	...	...	...	...	30
3	9	30	33	3	2	5	2	6	...	4	1	31
...	...	61	76	...	...	...	3	25	...	...	...	32
60	49	735	618	47	55	102	145	193	3	15	10	
1	...	74	...	1	2	3	...	58	...	...	...	1
14	5	100	67	...	1	1	12	...	1	1	2	2
...	...	3	4	2	...	2	...	1	...	...	...	3
1	3	37	33	1	6	7	16	1	1	...	...	4
...	...	20	6	...	4	4	2	1	1	...	...	5
16	8	234	110	4	13	17	30	61	3	1	2	
2	1	34	22	...	1	1	3	...	...	...	...	1
1	3	53	...	4	1	5	...	1	1	...	...	2
...	...	2	2	...	1	1	...	1	...	...	...	3
6	7	14	8	1	2	3	2	...	...	...	...	4
1	5	3	4	...	...	...	4	...	...	...	...	5
5	9	...	...	...	2	2	2	...	...	...	...	6
1	4	66	89	4	4	8	34	20	...	6	5	7
...	...	17	17	1	...	1	12	4	1	...	...	8
...	...	6	2	2	...	2	5	...	...	...	...	9
3	6	8	...	1	2	3	6	8	...	...	...	10
18	11	157	193	9	13	22	94	16	...	27	21	11
1	...	8	3	2	1	3	...	...	...	...	...	12
...	...	1	...	...	1	1	2	...	...	...	...	13
1	1	1	...	1	...	1	...	1	...	...	...	14
20	27	164	103	5	5	10	15	5	2	...	...	15
...	...	12	10	2	3	5	3	1	...	...	...	16
...	...	15	7	3	3	6	5	...	...	...	...	17
...	...	42	...	2	...	2	1	...	...	...	...	18
7	7	8	8	1	2	3	2	3	...	...	...	19
...	...	14	23	2	6	8	7	4	...	...	...	20
...	...	47	18	5	6	11	26	20	...	...	...	21
...	...	...	...	...	...	...	...	...	...	...	...	22
35	63	190	127	4	7	11	51	10	2	1	...	23
1	...	8	...	2	...	2	1	...	...	...	...	24
02	144	870	636	51	60	111	275	94	6	34	26	

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2 Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
16	Kincardine*	1,896	20	75	95	...	6	...
17	Kintail	1,009	13	58	71	17	3	1
18	Knockbain	3,005	53	156	209	81	15	1
19	Lochalsh	2,299	24	84	108	29	7	5
20	Lochbroom	4,813	52	179	231	...	19	...
21	Lochcarron	1,612	19	46	65	28	5	4
22	Lochs	4,256	18	61	79	30	6	4
23	Logie Easter	965	9	49	58	8	9	2
24	Nigg	1,457	19	56	75	...	3	...
25	Resolis	1,551	30	62	92	27	4	6
26	Rosemarkie	1,776	17	77	94	20	6	2
27	Rosskeen	3,699	24	130	154	38	5	1
28	Stornoway	8,057	33	195	228	103	12	4
29	Tain	3,574	27	130	157	52	13	2
30	Tarbat	2,151	28	99	127	29	10	2
31	Uig	3,209	22	70	92	...	12	...
32	Urquhart	3,153	56	179	235	53	16	7
33	Urray	2,621	40	101	141	7	5	...
	Total	83,781	829	2,975	3,804	919	271	72
	ROXBURGH.							
1	Ancrum	1,554	11	35	46	23	6	2
2	Ashkirk	578	4	3	7	3	1	...
3	Bedrule	240	1	4	5	2	...	1
4	Bowden	981	5	21	26	11	4	...
5	Castleton	2,130	25	47	72	15	7	1
6	Cavers	1,840	21	32	53	31	...	1
7	Crailing	734	4	11	15	6	2	4
8	Eckford	1,073	9	20	29	7	2	1
9	Ednam	658	7	21	28	7	1	...
10	Hawick	8,006	61	159	220	255	73	73
11	Hopekirk	720	5	11	16	11	1	3
12	Hownam	252	...	7	7	1	1	...
13	Jedburgh	5,476	40	95	135	68	34	30
14	Kelso	5,634	44	198	242	99	8	...
15	Kirkton	282	4	4	8	4	1	...
16	Lilliesleaf	798	7	23	30	6	1	...
17	Linton	630	8	14	22	3	1	...
18	Mackerston	345	1	8	9	3	3	1
19	Maxton	550	4	13	17	17	1	1
20	Melrose	7,365	31	108	139	72	16	14
21	Minto	467	7	5	12	3	2	...
22	Morebattle	997	9	19	28	14	3	3
23	Oxnam	669	8	12	20	3	1	...
24	Roberton	670	1	11	12	13	2	...
25	Roxburgh	1,141	8	27	35	18	3	1
26	St Boswells	884	5	17	22	11	5	4
27	Smailholm	617	3	13	16	3	4	1

* County of Ross, No. 16.—Kincardine.—No return received.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.	Orphans or Deserted Children.			Poor removed.	Dependents.	
1	...	...	...	1	2	3	4	4	...	...	...	16
12	3	14	3	3	4	7	1	...	...	...	...	17
...	...	9	2	2	1	3	7	4	1	...	...	18
1	2	6	4	2	4	6	2	1	...	1	...	19
...	...	32	...	5	3	8	4	5	...	...	...	20
...	...	8	2	2	1	3	...	2	...	...	...	21
3	3	14	4	4	...	4	2	5	...	1	3	22
...	...	5	5	2	3	5	...	2	...	...	...	23
...	...	15	...	...	...	...	2	...	...	...	...	24
1	...	5	...	3	1	4	...	1	...	...	...	25
...	...	4	...	2	2	4	...	1	...	...	...	26
...	...	26	7	1	7	8	2	6	...	...	...	27
15	11	125	28	5	2	7	14	14	2	...	...	28
2	2	24	19	1	2	3	1	1	...	...	...	29
1	...	3	...	...	1	1	5	2	...	...	...	30
...	...	18	...	1	...	1	1	5	4	...	...	31
1	...	11	6	2	4	6	3	8	2	...	...	32
...	...	3	12	3	2	5	1	...	...	...	...	33
58	32	462	144	69	62	131	91	76	14	5	3	
1	1	21	25	...	3	3	6	6	...	1	...	1
...	...	4	5	1	...	1	...	...	...	...	...	2
...	...	...	...	...	1	1	1	...	...	...	...	3
...	...	2	1	1	4	5	2	...	...	...	...	4
...	...	36	25	2	2	4	6	...	...	...	...	5
...	...	33	50	2	2	4	1	1	1	...	...	6
...	...	1	...	1	1	2	...	...	...	...	...	7
...	...	30	33	1	...	1	4	2	...	...	...	8
...	...	7	...	1	...	1	...	1	...	...	...	9
15	12	113	92	6	10	16	33	77	...	1	1	10
...	...	1	...	...	1	1	...	...	...	...	...	11
...	...	...	...	...	1	1	1	...	...	...	...	12
19	4	113	86	10	7	17	18	20	...	7	6	13
...	...	118	46	4	8	12	35	1	1	...	...	14
...	...	2	2	1	...	1	1	...	...	...	...	15
...	...	4	7	...	3	3	5	...	...	...	...	16
...	...	18	32	...	...	...	...	...	...	...	...	17
4	7	...	...	...	...	...	...	...	...	...	...	18
1	...	4	2	...	...	...	2	...	...	1	...	19
6	7	96	81	2	7	9	16	50	...	1	2	20
...	...	2	5	5	1	6	...	...	...	...	...	21
...	...	20	7	2	1	3	...	1	...	...	...	22
...	...	...	...	2	...	2	3	...	...	...	...	23
...	...	4	...	...	...	...	...	1	1	...	...	24
1	...	...	...	...	...	...	2	...	...	...	...	25
...	...	3	6	2	...	2	1	...	...	...	...	26
...	...	1	...	...	...	...	...	1	...	...	...	27

Return for previous year taken.

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.	Registered Poor.	Dependents.
			Males.	Females	Total.			
28	Southdean	845	3	6	9	...	...	...
29	Sprouston	1,424	12	47	59	20	7	4
30	Stitchel	426	3	7	10	...	1	...
31	Wilton	2,557	22	39	61	34	9	8
32	Yetholm	1,352	13	46	59	44	13	7
	Total	51,895	386	1,083	1,469	807	213	160
	SELKIRK.							
1	Ettrick	477	5	8	13	4	1	...
2	Galashiels	3,014	5	22	27	18	3	...
3	Kirkhope	632	6	11	17	10	1	1
4	Selkirk	4,347	26	96	122	75	19	21
5	Yarrow	662	10	12	22	7	1	1
	Total	9,132	52	149	201	114	25	23
	STIRLING.							
1	Airth	1,319	15	31	46	33	3	2
2	Alva	3,204	25	35	60	34	9	...
3	Baldernock	801	3	10	13	11	1	...
4	Balfron	1,900	11	44	55	16	8	2
5	Bothkennar	1,179	6	20	26	27	2	3
6	Buchanan	632	5	17	22	9	2	...
7	Campsie	6,918	63	140	203	214	58	75
8	Denny	4,754	19	61	80	73	9	9
9	Drymen	1,481	10	25	35	16	2	...
10	Dunipace	1,472	15	17	32	20	4	2
11	Falkirk	16,438	148	313	461	350	88	53
12	Fintry	823	8	22	30	3	2	...
13	Gargunnock	754	4	13	17	7	2	1
14	Killearn	1,176	6	13	19	7	3	4
15	Kilsyth	5,346	42	113	155	41	20	7
16	Kippen	1,892	12	38	50	24	6	4
17	Larbert	4,606	25	103	128	46	11	6
18	Lecropt	442	4	11	15	...	...	...
19	Muiravonside	2,647	13	21	34	23	1	...
20	Polmont	3,764	39	82	121	95	17	26
21	St Ninians	9,851	71	213	284	114	37	5
22	Slamannan	1,655	4	16	20	15	3	38
23	Stirling	10,180	82	303	385	171	68	7
24	Strathblane	1,010	7	7	14	7	2	3
	Total	84,244	637	1,668	2,305	1,356	358	247

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor	Dependents.	Other Casual Poor.	Dependents	Males.	Females	Total.				Poor removed.	Dependents.	
1	...	...	...	...	...	...	...	...	...	...	...	28
9	9	9	2	1	1	2	2	1	...	...	...	29
...	...	2	2	...	...	...	1	...	...	...	...	30
3	9	30	33	3	2	5	2	6	...	4	1	31
...	...	61	76	...	...	...	3	25	...	...	...	32
60	49	735	618	47	55	102	145	193	3	15	10	
1	...	74	...	1	2	3	...	58	...	...	...	1
14	5	100	67	...	1	1	12	...	1	1	2	2
...	...	3	4	2	...	2	...	1	...	...	...	3
1	3	37	33	1	6	7	16	1	1	...	...	4
...	...	20	6	...	4	4	2	1	1	...	...	5
16	8	234	110	4	13	17	30	61	3	1	2	
2	1	34	22	...	1	1	3	...	...	...	...	1
1	3	53	...	4	1	5	...	1	1	...	...	2
...	...	2	2	...	1	1	...	1	...	...	...	3
6	7	14	8	1	2	3	2	...	...	...	...	4
1	5	3	4	...	...	...	4	...	...	...	...	5
5	9	...	...	...	2	2	2	...	...	...	...	6
1	4	66	89	4	4	8	34	20	...	6	5	7
...	...	17	17	1	...	1	12	4	1	...	...	8
...	...	6	2	2	...	2	5	...	...	...	...	9
3	6	8	...	1	2	3	6	8	...	...	...	10
18	11	157	193	9	13	22	94	16	...	27	21	11
1	...	8	3	2	1	3	...	...	...	...	...	12
...	...	1	...	...	1	1	2	...	...	...	...	13
1	1	1	...	1	...	1	...	1	...	...	...	14
20	27	164	103	5	5	10	15	5	2	...	...	15
...	...	12	10	2	3	5	3	1	...	...	...	16
...	...	15	7	3	3	6	5	...	...	...	...	17
...	...	42	...	2	...	2	1	...	...	...	...	18
7	7	8	8	1	2	3	2	3	...	...	...	19
...	...	14	23	2	6	8	7	4	...	...	...	20
...	...	47	18	5	6	11	26	20	...	...	...	21
...	...	...	...	...	...	...	...	...	...	...	...	22
35	63	190	127	4	7	11	51	10	2	1	...	23
1	...	8	...	2	...	2	1	...	...	...	...	24
102	144	870	636	51	60	111	275	94	6	34	26	

No. of Parish.	COUNTIES.	Population in 1851.	Number of Poor on Roll, or Register.					
			1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
			Registered Poor.			Dependents.		
			Males.	Females	Total.		Registered Poor.	Dependents.
	SUTHERLAND.							
1	Assynt	2,989	20	107	127	22	5	...
2	Clyne	1,933	25	67	92	7	7	...
3	Creich	2,714	21	104	125	13	7	...
4	Dornoch	2,981	18	90	108	33	10	4
5	Duirness	1,152	13	40	53	20	2	...
6	Eddrachillis	1,576	20	53	73	23	7	...
7	Farr	2,203	34	105	139	89	14	12
8	Golspie	1,529	8	43	51	22	3	...
9	Kildonan	2,288	67	10	77	22	3	...
10	Lairg	1,162	7	41	48	...	5	...
11	Loth	640	4	26	30	...	1	...
12	Rogart	1,535	6	48	54	9	1	1
13	Tongue	2,018	16	94	110	35	7	...
	Total	24,720	259	828	1,087	295	72	17
	WIGTON.							
1	Glasserton	1,487	14	33	47	17	2	...
2	Inch	3,122	43	84	127	38	22	9
3	Kirkcolm	2,018	37	92	129	66	14	7
4	Kirkinner	1,914	14	50	64	...	5	1
5	Kirkmaiden	2,681	30	84	114	85	18	10
6	Kirkowen	1,541	16	56	72	16	12	2
7	Leswalt	3,021	44	92	136	31	13	...
8	Luce, New	791	10	23	33	5	4	...
9	Luce, Old	2,841	38	64	102	44	15	9
10	Mochrum	2,946	45	86	131	99	10	...
11	Penninghame	4,155	61	112	173	108	7	...
12	Portpatrick	1,963	25	87	112	42	10	...
13	Sorby	1,886	30	54	84	19	5	5
14	Stoneykirk	3,321	75	133	208	73	16	7
15	Stranraer	3,877	35	98	133	75	11	9
16	Whithorn	3,001	37	107	144	110	10	...
17	Wigton	2,824	27	59	86	22	7	...
	Total	43,389	581	1,314	1,895	850	181	59

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8.	9.		No. of Parish.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6 Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents	Males.	Females	Total.				Poor removed.	Dependents.	
...	...	12	5	2	...	2	2	2	...	...	...	1
...	...	10	...	...	...	...	8	1	...	...	...	2
2	...	2	...	1	3	4	13	...	...	...	...	3
...	...	2	...	...	5	5	...	2	...	...	...	4
...	...	3	3	1	1	2	7	1	...	...	...	5
...	...	7	15	3	1	4	3	...	...	...	...	6
...	...	17	5	3	2	5	4	2	...	1	1	7
...	...	3	2	1	2	3	...	...	...	...	...	8
...	...	12	15	1	4	5	...	1	1	...	...	9
...	...	2	...	4	...	4	...	...	...	...	...	10
...	...	2	...	...	1	1	...	...	...	...	...	11
1	2	4	...	...	3	3	...	...	...	...	...	12
...	...	9	4	3	1	4	...	3	...	...	...	13
3	2	85	49	19	23	42	37	12	1	1	1	
...	...	35	37	4	2	6	4	3	2	...	...	1
2	2	30	23	2	2	4	5	4	...	1	1	2
9	13	20	23	4	5	9	27	3	...	...	...	3
24	...	...	...	...	1	1	4	...	...	...	...	4
13	9	34	58	...	...	...	1	6	...	...	...	5
3	3	12	5	2	...	2	4	...	...	...	...	6
4	2	40	24	3	3	6	5	3	1	6	9	7
2	1	6	4	1	...	1	...	...	...	...	...	8
4	2	46	74	3	...	3	9	9	...	...	...	9
1	6	73	109	1	1	2	29	12	...	...	...	10
...	...	22	3	3	1	4	15	...	...	...	...	11
5	...	13	...	2	4	6	2	...	...	...	...	12
1	3	7	15	...	...	...	4	...	...	...	...	13
1	...	26	35	5	10	15	42	2	...	1	...	14
...	...	86	89	3	2	5	19	7	...	7	5	15
3	8	55	87	2	...	2	4	10	1	...	...	16
...	...	25	24	1	...	1	17	...	...	...	...	17
72	49	530	610	36	31	67	191	59	4	15	15	

SUMMARY OF GENERAL ABSTRACT

No. of County.	COUNTIES.	No. of Parishes.	Population in 1851.	Number of Poor on Roll, or Register.					
				1. Relieved during the Year.				2. Died, or ceased to receive Relief.	
				Registered Poor.			Dependents.		
				Males.	Females	Total.		Registered Poor.	Dependents.
1	Aberdeen	82	212,711	1,741	5,361	7,102	2,700	1,271	432
2	Argyll	34	88,807	1,029	2,881	3,910	1,413	371	115
3	Ayr	46	189,973	1,548	3,888	5,436	3,645	809	437
4	Banff	23	53,141	459	1,286	1,745	753	212	151
5	Berwick	32	36,165	333	919	1,252	518	99	45
6	Bute	6	16,608	131	402	533	131	46	10
7	Caithness	10	39,782	335	1,316	1,651	488	150	57
8	Clackmannan	5	24,106	153	411	564	337	79	27
9	Dumbarton	12	46,995	358	999	1,357	561	201	90
10	Dumfries	43	78,149	660	1,497	2,157	1,063	281	183
11	Edinburgh	31	259,493	3,182	6,748	9,930	4,899	2,687	1,206
12	Elgin	20	39,494	296	1,176	1,472	433	160	68
13	Fife	61	153,789	1,131	2,833	3,964	1,734	626	268
14	Forfar	53	191,247	1,776	4,678	6,454	3,025	1,156	606
15	Haddington	24	36,363	365	943	1,308	749	165	91
16	Inverness	31	97,189	862	3,290	4,152	1,111	350	76
17	Kincardine	19	34,944	305	814	1,119	643	94	60
18	Kinross	4	8,005	42	131	173	73	23	1
19	Kirkcudbright	28	43,121	424	1,088	1,512	702	137	40
20	Lanark	41	533,169	6,104	14,334	20,438	9,589	7,299	2,957
21	Linlithgow	13	30,590	268	688	956	417	71	42
22	Nairn	4	8,076	83	232	315	116	21	7
23	Orkney and Shetland	32	62,533	322	1,345	1,667	223	155	18
24	Peebles	14	10,804	104	205	309	101	24	7
25	Perth	74	138,377	1,007	3,110	4,117	1,206	354	89
26	Renfrew	17	157,950	1,481	3,528	5,009	2,375	1,429	560
27	Ross	33	83,781	829	2,975	3,804	919	271	72
28	Roxburgh	32	51,895	386	1,083	1,469	807	213	160
29	Selkirk	5	9,132	52	149	201	114	25	23
30	Stirling	24	84,244	637	1,668	2,305	1,356	358	247
31	Sutherland	13	24,720	259	828	1,087	295	72	17
32	Wigton	17	43,389	581	1,314	1,895	850	181	59
	Total	883	2,888,742	27,243	72,120	99,363	43,346	19,390	8,221

Population and Number of Poor.

Casual or Unregistered Poor relieved during the Year.				Number of Poor (already enumerated)—who were				7.	8	9.		No. of County.
3. So classed because of Undetermined Settlements.		4. All other Casual Poor.		5. Insane or Fatuous.			6. Orphans or Deserted Children.	Number of Applicants refused Relief.	Number of such Applicants relieved under order of Sheriff.	Number of Poor removed from Parish Voluntarily, or by Warrant.		
Unregistered Poor.	Dependents.	Other Casual Poor.	Dependents.	Males.	Females	Total.				Poor removed.	Dependents.	
236	251	1,082	911	130	160	290	521	315	10	38	40	1
100	83	638	299	76	85	161	199	92	10	4	8	2
313	309	5,961	4,501	89	97	186	618	598	33	87	62	3
58	50	289	195	22	56	78	67	38	...	31	22	4
46	38	400	304	26	36	62	80	73	...	9	1	5
21	23	39	8	13	11	24	32	4	...	...	...	6
22	16	111	62	32	32	64	51	39	1	...	...	7
22	24	108	68	5	16	21	70	43	1	...	...	8
29	16	467	276	28	24	52	131	119	5	20	13	9
58	50	2,277	1,742	39	61	100	159	209	4	18	13	10
598	542	2,308	2,506	249	350	599	1,250	1,023	78	286	242	11
46	45	227	153	29	33	62	88	51	9	6	7	12
99	100	1,593	753	89	123	212	312	198	6	15	8	13
140	116	898	510	167	170	337	859	228	2	50	33	14
73	41	241	132	44	43	87	124	101	3	17	10	15
26	29	480	201	78	73	151	134	120	19	2	1	16
38	30	118	84	23	35	58	76	11	1	3	4	17
1	2	57	26	4	6	10	10	1	...	...	...	18
55	45	846	675	24	33	57	86	74	1	5	4	19
,432	1,259	6,682	7,520	340	362	702	1,817	1,168	15	746	770	20
65	65	597	232	19	20	39	92	64	4	10	10	21
1	1	17	11	10	10	20	21	5	1	...	...	22
42	10	275	63	30	78	108	33	45	5	1	...	23
16	...	94	7	6	9	15	33	2	...	2	...	24
179	77	1,274	490	137	137	274	353	49	5	11	15	25
415	492	3,583	2,488	110	138	248	635	528	12	266	208	26
58	32	462	144	69	62	131	91	76	14	5	3	27
60	49	735	618	47	55	102	145	193	3	15	10	28
16	8	234	110	4	13	17	30	61	3	1	2	29
102	144	870	636	51	60	111	275	94	6	34	26	30
3	2	85	49	19	23	42	37	12	1	1	1	31
72	49	530	610	36	31	67	191	59	4	15	15	32
4,442	3,998	33,578	26,384	2,045	2,442	4,487	8,620	5,693	256	1,698	1,528	

APPENDIX (B.)—No. 7.

GENERAL ABSTRACT of Receipt and Expenditure of Monies arising from Church Collections, in Assessed Parishes, for the Year ending 14th May 1856.

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	ABERDEEN.			
1	Aberdeen—			
	East Parish - - -	70 18 6	61 7 7	6 7 0
	West Parish - - -	41 14 6	46 2 9	2 18 6
	North Parish - - -	43 10 8½	46 17 8	9 5 6
	Greyfriars' Parish -	95 15 2	99 11 7	5 0 6
	St Clement's Parish -	69 1 1¼	50 14 4	16 4 2½
	South Parish - - -	51 7 1¼	34 13 0	12 3 9
2	Aboyne - - - -	20 1 1½	14 5 0	5 16 1½
3	Alford - - - -	...	...	...
4	Belhelvie - - - -	10 13 1	4 19 9½	3 16 6
5	Birse - - - -	25 6 7	7 19 1	12 6 1
6	Cairney - - - -	13 16 7½	...	13 13 6
7	Chapel-of-Garioch - -	5 7 2	...	5 7 2
8	Clatt - - - -	9 15 9	1 0 0	7 17 0
9	Cluny - - - -	11 17 11	6 18 6	9 11 0
10	Crathie and Braemar -	36 8 4½	17 17 0	19 0 0
11	Crimond - - - -	28 11 4½	7 3 8	13 19 5
12	Cruden - - - -	4 10 4	...	4 10 4
13	Culsamond - - -	12 0 0	3 0 0	9 0 0
14	Deer (Old) - - -	42 16 10	37 8 0	9 3 5
15	Drumblade - - -	...	...	...
16	Dyce - - - -	14 8 7¼	...	14 8 7¼
17	Ellon - - - -	49 9 6	24 10 0	20 1 2
18	Fintray - - - -	1 5 0	...	1 5 0
19	Forgue - - - -	13 2 7	4 15 7	8 7 0
20	Foveran - - - -	8 19 8	1 5 6	7 5 0
21	Fraserburgh - - -	7 14 0	8 12 0	...
22	Fyvie - - - -	73 12 0½	31 8 6½	42 3 6
23	Gartly - - - -	11 5 0	...	10 13 10
24	Glass - - - -	7 1 1¼	...	6 19 6
25	Glenbucket - - -	...	...	...
26	Glenmuick - - -	33 1 1¼	18 13 2¼	14 7 11
27	Huntly - - - -	18 6 5½	...	18 6 5½
28	Insch - - - -	14 15 5	7 0 0	8 14 9
29	Inverury - - - -	30 17 8½	7 15 0	21 2 3½
30	Kemnay - - - -	8 5 0	...	7 2 0
31	Kincardine O'Neil - -	No return.		
32	King Edward - - -	10 18 0½	...	10 18 0½
33	Kinnellar - - -	14 11 8½	7 6 6½	7 5 2
34	Kinnethmont - - -	13 2 6½	3 4 9	5 15 6
35	Kintore - - - -	...	...	...
36	Leslie - - - -	...	...	...
37	Logie Buchan - - -	16 5 5½	0 11 0	9 5 0
38	*Logie Coldstone - -	27 6 8	20 6 8	7 0 0
39	Longside - - - -	53 6 7½	33 11 1½	19 15 6
	Carry forward -	1,021 6 5¾	608 17 10¼	406 16 2¾

	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	1,021 6 5¾	608 17 10¼	406 16 2¾
0	Lonmay - - - -	2 8 5½	...	2 8 5½
1	Machar (New) - -	0 13 0½	...	0 13 0½
2	Machar (Old) - -	55 15 11½	21 5 1	35 15 4
3	Meldrum (Old) - - -	20 17 0	2 7 0	18 10 0
4	Methlick - - - -	41 0 6½	11 8 9½	8 13 5
5	Midmar - - - -	18 4 7½	9 4 7½	9 0 0
6	Monquhitter - - -	...	...	...
7	Monymusk - - -	13 4 4	...	11 11 5
8	Newhills - - - -	18 17 6	...	...
9	Oyne - - - -	...	...	...
50	Peterculter - - -	12 17 11	...	12 17 11
51	Peterhead - - -	73 13 0½	54 13 3	22 19 3
52	Pitsligo - - - -	18 0 10½	10 4 0	1 15 0½
53	Premnay - - -	0 17 7	...	...
54	Rathen - - - -	9 1 2½	...	9 1 2½
55	Rhynie - - - -	23 16 11	0 8 4½	23 8 6½
56	Skene - - - -	22 3 0¼	5 9 0	16 14 0¼
57	Strichen - - - -	62 9 8	41 8 6	21 1 2
58	Tarland and Migvie - -	16 3 7¾	6 18 7½	8 15 0
59	Tarves - - - -	60 10 2½	24 4 10	22 12 3½
60	Tough - - - -	6 1 11	0 10 0	3 10 0
61	Turriff - - - -	29 2 1½	12 18 11½	16 3 2
62	Tyrie - - - -	23 13 0½	...	23 13 0½
63	Udny - - - -	28 5 0½	15 11 10	10 0 0
	Total -	1,579 4 1¾	825 10 8¾	685 18 6½
	ARGYLL.			
1	Ardchattan and Muckairn—			
	Ardchattan - - -	7 8 10½	1 12 9	5 16 1½
	Muckairn - - -	...	...	...
2	Ardnamurchan - - -	0 18 6	...	0 18 6
3	Campbeltown - - -	75 2 10¾	...	75 2 10¾
4	Craignish - - - -	3 19 3	...	3 19 3
5	Dunoon and Kilmun -	62 0 0	21 0 0	24 0 0
6	Gigha - - - -	6 6 11¾	...	6 6 11¾
7	Glassary - - - -	4 5 2	4 5 2	...
8	Glenorchy and Inishail—			
	Glenorchy - - -	6 11 8	2 15 0	3 16 8
	Inishail - - - -	1 13 6	0 7 6	1 8 0
9	Inverary - - - -	44 10 4	...	63 3 3
10	Isla Combination, consisting of			
	Kilarrow - - -	15 10 0	10 0 0	5 10 0
	Kilchoman - - -	9 19 2¼	5 12 2¼	4 7 0
	Kildalton - - -	8 2 2	8 2 2	...
11	Kilbrandon - - -	3 12 10	...	3 12 10
12	Kilcalmonell and Kilberry—			
	Kilcalmonell - - -	8 16 4	0 8 0	8 8 4
	Kilberry - - -	6 12 6¼	0 16 6	5 16 0¼
	Tarbert Mission - -	24 16 10	12 16 6	12 0 4
13	Kilchrenan and Dalavich—			
	Kilchrenan - - -	1 13 11	0 12 11	1 1 0
	Dalavich - - -	1 15 9¼	1 19 6	...
14	*Kilfinan - - - -	12 0 9	5 15 0	8 17 5
15	Kilfinichen - - -	3 12 8½	0 14 6	2 18 2½
	Carry forward -	309 10 2¼	76 17 8¼	237 2 9¾

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	309 10 2¼	76 17 8¼	237 2 9¾
16	Killean and Kilchenzie -	37 10 0	2 6 8	32 0 0
17	Kilmore and Kilbride -	3 7 0	1 13 6	1 13 6
18	Kilninian and Kilmore -	No return.		
19	Kilninver and Kilmelfort—			
	Kilninver - - -	...	...	...
	Kilmelfort - - -	1 8 6	...	1 8 6
20	Knapdale (North) - -	5 0 0	2 0 0	2 10 0
21	Knapdale (South) - -	9 2 5½	7 11 6	1 10 11½
22	Lismore and Appin—			
	Lismore - - -	...	...	...
	Appin - - - -	4 17 8	...	4 17 8
23	Lochgoilhead - - -	14 9 10	2 15 0	10 2 6
24	*Morven - - - -	5 4 4½	1 1 7½	8 2 1
25	Saddell and Skipness -	20 0 9	0 15 5	11 18 7½
26	Southend - - - -	8 13 10½	...	8 13 10½
27	Torosay—			
	Torosay - - -	4 5 6½	0 11 0	3 14 6½
	Salen - - - -	8 6 8	1 7 8	6 19 0
	Kinloch-Spelvie - -	5 15 0	1 5 0	4 10 0
28	Tyree and Coll—			
	Tyree - - - -	...	...	...
	Coll - - - -	1 0 0	...	1 0 0
	Total - -	438 11 10¼	98 5 0¾	336 4 0¾
	AYR.			
1	Ardrossan - - -	20 8 11	2 5 0	12 5 10
2	Ayr - - - - -	68 18 9¾	21 6 5¼	47 12 4½
3	Ballantrae - - -	5 11 4½	...	7 9 11
4	Beith - - - -	34 19 0½	34 2 1	7 1 11½
5	Colmonell - - -	12 6 2	...	12 6 2
6	Coylton - - - -	13 7 9½	4 3 3½	9 4 6
7	Cumnock (New) - -	6 19 11½	6 5 6	1 0 0
8	Cumnock (Old) - -	24 11 6½	26 2 9	5 19 4
9	Dailly - - - -	30 7 9¾	1 8 6	25 7 11½
10	Dalmellington - - -	12 17 10½	...	11 13 6
11	Dalry - - - -	42 6 10	21 8 9	9 9 0
12	Dreghorn - - - -	32 4 5	4 12 4	14 19 4
13	Dundonald—			
	Dundonald - - -	13 17 0	13 17 0	...
	Troon - - - -	57 2 0	...	57 0 0
14	Dunlop - - - -	7 14 9½	4 15 1½	2 8 6
15	Fenwick - - - -	2 0 0	2 0 0	...
16	Girvan - - - -	6 6 8½	9 6 8	4 10 0
17	Irvine - - - -	79 15 10½	18 10 0	61 5 10½
18	Kilbirnie - - - -	17 3 10	4 5 0	13 0 10
19	Kilbride (West) - -	8 10 7	0 9 2	6 13 1
20	Kilmarnock - - -	...	...	...
21	Kilmaurs - - - -	26 13 5	12 12 10	15 19 10
22	Kilwinning - - - -	39 2 1¼	44 9 8½	8 14 6
23	Kirkmichael - - -	11 15 4	12 16 4	...
24	Kirkoswald - - -	5 14 0	0 12 0	5 2 0
25	Largs - - - -	42 4 10	2 3 10	40 1 0
26	Loudoun - - - -	...	...	...
27	Maybole - - - -	27 8 0	12 10 6	33 3 6
	Carry forward -	650 9 0½	260 2 9¾	412 9 0

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	650 9 0½	260 2 9¾	412 9 0
28	Monkton - - - -	20 6 5	...	17 5 10
29	Muirkirk - - - -	45 6 3½	38 3 3½	7 3 0
30	Newton-upon-Ayr - -	70 2 7½	68 19 10	16 9 6
31	Ochiltree - - - -	10 0 5	...	18 14 6
32	Riccarton - - -	33 13 4	34 6 1	...
33	St Quivox - - - -	21 7 8½	18 17 0	2 10 8½
34	Sorn - - - -	13 1 10½	9 5 6	3 4 6
35	Stair - - - -	8 1 10	...	8 1 10
36	Stevenston - - -	22 13 9½	5 0 0	17 13 9½
37	Stewarton - - -	16 12 4	8 18 4	6 0 2
38	Tarbolton - - -	9 17 0½	2 16 0	7 1 0½
	Total - -	921 12 8½	446 8 10¼	516 13 10½
	BANFF.			
1	Aberlour - - - -	16 18 5	2 17 1	10 8 6
2	Banff - - - -	...	...	...
3	Boharm - - - -	2 2 8	...	0 17 1
4	Botriphnie - - -	6 4 3	...	6 4 3
5	Boyndie - - - -	11 4 5½	...	11 4 5½
6	Cabrach - - - -	6 6 4	2 8 0	5 0 0
7	Cullen - - - -	...	...	...
8	Deskford - - - -	...	...	...
9	Fordyce and Portsoy—			
	Fordyce - - -	9 11 11½	...	9 11 11½
	Portsoy - - -	20 2 7	...	20 2 7
10	Forglen - - - -	...	...	...
11	Gamrie and Macduff—			
	Gamrie Parish Church -	24 6 3	5 8 0	15 16 8½
	Macduff Chapel -	29 13 4	...	22 10 0
12	Grange - - - -	...	...	...
13	Inveravon - - -	...	...	...
14	Keith - - - -	15 4 0	14 12 0	...
15	Kirkmichael - - -	No return.		
16	Marnoch - - - -	...	...	...
17	Mortlach - - - -	...	...	...
18	Ordiquhill - - -	..	...	...
19	Rathven - - - -	...	...	...
20	Rothiemay - - -	...	...	...
21	St Fergus - - -	31 2 7	5 2 6	15 2 3½
	Total -	172 16 10	30 7 7	116 17 10
	BERWICK.			
1	Abbey St Bathans - -	6 10 0½	5 11 6	2 1 0
2	Ayton - - - -	31 0 6½	19 0 0	20 0 2¼
3	Bunkle and Preston - -	1 11 2½	0 17 6	...
4	Channelkirk - - -	6 17 1¼	...	6 14 0
5	Chirnside - - -	11 17 6½	6 12 8½	9 8 5½
6	Cockburnspath - -	6 9 11	5 6 1	1 2 2
7	Coldingham - - - -	3 5 9¾	...	6 1 4
8	Coldstream - - -	17 4 6	17 3 5	...
9	Dunse - - - -	24 11 4	24 11 4	...
10	Earlstoun - - - -	67 7 11	40 17 11½	8 16 8½
11	Eccles - - - -	18 17 3	17 17 1½	3 10 3
	Carry forward -	195 13 2	137 17 7¼	57 14 1¼

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	195 13 2	137 17 7¼	57 14 1¼
12	Edrom - - - -	13 18 9½	13 6 8	3 3 10½
13	Eyemouth - - -	11 4 9½	10 4 7	2 15 11½
14	Fogo - - - -	13 14 6	5 14 0	3 19 0
15	Foulden - - - -	3 13 10½	0 5 3	3 8 7½
16	Gordon - - - -	17 5 7½	10 4 2	2 2 0
17	Greenlaw - - - -	22 1 5¼	9 18 3½	11 17 10
18	Hume - - - -	*See*	Stitchell, County	of Roxburgh.
19	Hutton - - - -	26 18 2	21 18 9	4 19 5
20	Ladykirk - - -	5 8 7½	2 7 7¼	3 1 0
21	Langton - - - -	2 14 7	1 16 0½	0 18 6½
22	Lauder - - - -	85 11 10½	94 18 9½	...
23	Legerwood - - -	12 2 11½	10 6 5	1 5 6
24	*Longformacus - - -	4 12 9½	4 12 9½	...
25	Mertoun - - - -	13 7 11½	14 7 3½	3 16 10½
26	Mordington - - -	3 11 11¾	...	8 11 0
27	Nenthorn - - - -	7 8 11¾	3 18 0	1 15 6
28	Polwarth - - - -	1 18 6¼	2 10 0	0 10 0
29	Swinton - - - -	11 15 3½	8 0 9	2 15 7
30	Westruther - - -	24 15 5¼	14 0 9¾	1 10 0
31	Whitsome - - -	...	...	...
	Total - -	477 19 4½	366 7 9¾	114 4 9¾
	BUTE.			
1	Cumbraes - - -	31 4 6	9 0 0	18 4 0
2	Kilbride (Arran) - -	30 2 2½	3 7 1	26 15 1½
3	Kilmory - - - -	7 10 0	...	7 10 0
4	Kingarth - - -	29 2 9	5 17 8	17 3 8
5	North Bute - - -	9 0 8¾	...	9 0 8¾
6	Rothesay - - - -	55 8 0	50 0 0	5 8 0
	Total - -	162 8 2¼	68 4 9	84 1 6¼
	CAITHNESS.			
1	Canisby - - - -	6 0 0	...	6 0 0
2	Dunnet - - - -	5 11 3½	5 1 3½	...
3	Halkirk - - - -	4 4 8½	1 8 0	2 16 8½
4	Latheron—			
	Latheron - - -	...	...	...
	Berriedale, Q. S. Par. of	2 16 10	0 16 10	...
5	Olrick - - - -	0 6 0½	...	0 6 0½
6	Reay - - - -	7 18 11½	...	7 2 6
7	Thurso - - - -	16 8 11½	4 11 0	11 17 11½
8	Wick - - - -	22 4 8	...	22 4 8
	Total - -	65 11 5½	11 17 1½	50 7 10¼
	CLACKMANNAN.			
1	Alloa - - - -	58 8 10½	1 18 1½	56 10 9
2	Clackmannan - - -	11 10 1½	...	11 10 1½
3	Dollar - - - -	19 9 0½	1 16 0	19 1 6
4	Logie - - - -	33 19 1	14 16 8½	19 2 0½
5	Tillicoultry - - -	11 1 5½	2 3 2	3 9 8
	Total - -	134 8 7	20 14 0	109 14 1

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
	DUMBARTON.	£ s. d.	£ s. d.	£ s. d.
1	Bonhill	37 6 6	...	37 6 6
2	Cardross	51 18 4½	34 15 1½	20 16 9½
3	Cumbernauld	23 15 7½	10 12 6	13 3 1½
4	Dumbarton	55 7 11	13 6 4	42 1 7
5	Kilpatrick (New)	72 6 6½	42 15 0½	29 11 6
6	Kilpatrick (Old)	26 15 11	2 13 0	22 7 0
7	Kirkintilloch	43 19 6	37 0 10	6 3 1
8	Roseneath	26 6 0	4 15 0	21 11 0
9	Row	62 5 10	20 3 10	42 2 1
	Total	400 2 2½	166 1 8	235 2 8
	DUMFRIES.			
1	Annan	26 3 6	57 4 7	5 19 0
2	Caerlaverock	15 3 7½	6 7 6	8 16 1½
3	Canonbie	32 12 10	4 7 8	26 5 2
4	Closeburn	...	...	...
5	Cummertrees	7 9 6	...	7 9 6
6	*Dalton	23 9 9	8 15 7	14 14 2
7	Dornock	9 3 7	1 15 5	7 8 2
8	Dryfesdale	25 12 2	8 9 3	17 4 0
9	Dumfries	55 18 8¾	58 12 0	...
10	Dunscore	8 12 2½	6 2 2½	2 10 0
11	Durrisdeer	...	...	...
12	Eskdalemuir	12 16 4¾	...	10 2 6
13	Ewes	6 13 2½	...	9 0 0
14	Glencairn	25 0 0	7 17 0	16 14 2
15	Graitny	9 6 11	0 5 0	9 1 11
16	Half Morton	8 8 10	0 7 6	6 5 6
17	Hoddam	6 6 1¾	...	8 17 10
18	Hutton	17 0 7	13 4 8½	6 4 1
19	Johnstone	20 5 6½	13 10 3	7 5 0
20	Keir	7 18 7½	7 18 7½	...
21	Kirkconnel	1 0 1	1 0 0	...
22	Kirkmahoe	...	...	...
23	*Kirkmichael	13 16 3½	7 14 8	6 1 7
24	Kirkpatrick Fleming	14 14 3	4 9 7½	9 7 6
25	Kirkpatrick Juxta	24 0 5½	12 10 5½	11 10 0
26	Langholm	35 2 1	18 18 5	24 12 0½
27	Lochmaben	4 3 8½	1 0 6	3 3 2½
28	Middlebie	9 11 3	5 6 8	7 4 0
29	Moffat	26 9 9½	9 17 1	16 12 8½
30	Morton	...	...	...
31	Mousewald	6 10 1¼	...	6 10 1¼
32	Penpont	4 14 2	...	4 14 2
33	Ruthwell	9 2 6	1 7 6	7 15 0
34	St Mungo	11 4 6	4 1 0	10 7 10½
35	Sanquhar	9 2 6	7 10 6	1 12 0
36	Torthorwald	7 4 8	2 6 8	4 18 0
37	Tundergarth	7 13 4	...	9 8 6
38	Tynron	...	...	...
39	Wamphray	9 17 10½	2 11 0	4 8 6
40	Westerkirk	16 18 11¾	2 7 6	12 6 1
	Total	529 8 8¼	275 18 10½	304 8 3¾

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
	EDINBURGH.	£ s. d.	£ s. d.	£ s. d.
1	Borthwick	24 17 0	11 4 6	...
2	Calder (Mid)	16 9 8¾	7 4 6	6 5 4
3	Calder (West)	1 3 4	0 2 6	0 15 6
4	Canongate	23 0 5½	17 8 4	4 5 9
5	Carrington	12 10 10	...	12 10 0
6	Cockpen	14 11 10	11 17 8	2 5 0
7	Colinton	21 19 4½	12 16 3	9 3 3
8	Corstorphine	13 3 8¼	...	...
9	Cramond	20 5 10	19 0 0	1 5 10
10	Cranston	2 6 4½	1 13 4	0 19 7
11	Crichton	11 6 0	8 15 11	...
12	Currie	24 3 2	3 14 5	20 8 9
13	Dalkeith	31 4 0	31 4 0	...
14	Duddingstone—			
	Duddingstone	20 3 1½	...	26 19 0
	Portobello	69 8 0	...	...
15	Edinburgh—			
	St Andrew's	198 14 4	174 13 6	...
	St George's	142 9 2	87 13 8	22 19 6
	Greenside	159 7 0½	159 7 0½	...
	New Greyfriars	44 2 8	44 2 8	...
	Old Greyfriars and Tolbooth	42 8 8	23 14 9	...
	High Kirk	47 4 11	109 7 5	...
	St John's	40 10 0¾	38 15 2	0 6 5
	Lady Yester's	137 6 9	137 6 9	...
	St Mary's	78 2 10	164 1 8	...
	Old Kirk	35 9 5¾	9 16 10	22 15 6
	St Stephen's	182 19 5¼	151 14 6	22 6 3
	Trinity College	15 10 4½	15 10 4½	...
	Tron Kirk	74 17 2¼	71 3 8	...
	West St Giles	70 19 3½	50 12 5	17 2 0
16	Fala	10 5 1	11 4 3	2 4 6
17	Glencross	11 8 4½	...	11 8 4½
18	Heriot	9 9 0¼	1 1 1½	7 12 6
19	Inveresk	43 10 0¼	15 9 11	28 9 9¾
20	Kirknewton	10 16 5	11 0 4	1 11 11
21	Lasswade	27 1 6	13 0 0	14 1 6
22	*Leith (North)	66 19 11	69 19 11	...
23	Leith (South)	44 3 6	...	...
24	Liberton	31 15 11½	31 15 11½	...
25	Newbattle	20 7 0¾	13 2 5	7 18 4
26	Newton	22 14 0	13 12 4	9 1 8
27	Penicuick	13 0 0	...	13 0 0
28	Ratho	40 3 7	...	31 1 1
29	St Cuthberts—			
	*St Cuthberts	86 14 0¼	86 14 0¼	...
	*Buccleuch	6 3 0	6 3 0	...
30	Stow	16 0 3	12 11 4½	4 0 0
31	Temple	5 17 9½	0 5 6	9 10 7
	Total	2,043 4 5½	1,649 1 11¾	310 7 11¼
	ELGIN OR MORAY.			
1	Abernethy	2 10 0	...	2 10 0
2	Alves	10 10 4	...	10 10 4
	Carry forward	13 0 4	...	13 0 4

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	13 0 4	...	13 0 4
3	Bellie - - - -	...	...	...
4	Birnie - - - -	...	...	...
5	Dallas - - - -	...	...	...
6	Drainy - - - -	...	...	...
7	Duffus - - - -	...	...	...
8	Duthill - - - -	4 4 1	...	4 4 1
9	Dyke and Moy - - -	...	...	...
0	Edinkillie - - - -	...	...	...
1	Elgin - - - -	80 15 0	37 1 3½	43 13 8½
2	Forres - - - -	27 13 9½	...	27 13 9½
3	Kinloss - - - -	14 4 2	...	8 16 0
4	Knockando - - -	...	...	...
5	New Spynie - - -	...	...	...
6	Rafford - - - -	6 8 3½	...	6 8 3½
7	Rothes - - - -	...	...	...
8	St Andrews-Lhanbride -	5 17 10	...	5 11 3
9	Speymouth - - -	...	...	...
0	Urquhart - - - -	6 3 4	...	6 3 4
	Total - -	158 6 10	37 1 3½	115 10 9½
	FIFE.			
1	Abbotshall - - -	32 10 5½	2 1 0	37 9 7½
2	Aberdour - - - -	10 12 0	3 0 0	9 0 0
3	Anstruther (Easter) - -	16 7 6½	...	14 15 3
4	*Anstruther (Wester) -	3 0 11½	3 0 11½	...
5	Auchterderran - - -	6 6 1	...	8 19 0
6	Auchtermuchty - -	9 11 5	4 12 7	1 18 10
7	Auchtertool - - -	...	...	...
8	Burntisland - - -	36 13 8	0 2 5	29 2 5½
9	Cameron - - - -	6 11 6	6 11 6	...
10	Carnock - - - -	9 12 2	1 10 0	4 8 2
11	Ceres - - - -	16 7 8½	8 16 7	4 17 4
12	Crail - - - -	13 5 8½	3 12 0	9 13 8½
13	Cults - - - -	0 15 6	0 5 0	1 8 6
14	Cupar - - - -	50 8 10	7 9 3½	38 2 4
15	Dairsie - - - -	3 4 11	...	...
16	*Dalgety - - - -	11 5 9½	6 3 9½	5 2 0
17	Dunfermline - - -	35 12 3½	5 18 0	29 14 3½
18	Dysart - - - -	31 16 1	6 15 0	33 3 2
19	Falkland - - - -	18 18 4	...	18 18 4
20	Ferry-Port-on-Craig - -	29 2 4½	3 12 10	23 10 10½
21	Inverkeithing - - -	34 5 9½	8 8 11	15 0 11
22	Kemback - - - -	11 3 8½	0 17 0	11 3 3
23	Kennoway - - -	12 11 9½	...	12 11 9½
24	Kettle - - - -	4 10 5½	1 10 5½	3 0 0
25	Kilconquhar - - -	19 7 2	0 10 6	17 5 4
26	Kilrenny - - - -	2 8 2	...	2 8 2
27	Kinghorn - - - -	14 3 7	...	14 3 7
28	Kirkcaldy - - - -	41 7 11	3 12 9½	37 15 1½
29	Largo - - - - -	4 5 6	0 6 9	3 18 9
30	Leslie - - - -	17 9 11½	...	15 3 7
31	Leuchars - - - -	7 16 11½	...	9 6 0
32	Markinch - - - -	17 14 7½	15 0 0	11 17 6
	Carry forward -	529 8 11½	93 17 4½	423 17 10½

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	529 8 11½	93 17 4½	423 17 10½
33	Newburgh - - -	8 13 10½	3 6 0	5 17 10½
34	Newburn - - -	10 13 5½	0 13 1	10 3 7
35	*Pittenweem - -	8 9 0	8 9 0	...
36	St Andrews - -	92 18 7	29 12 10	32 11 8
37	St Leonards - -	20 19 3½	5 13 3	17 13 10
38	St Monance - -	1 3 1	...	1 3 1
39	Saline - - -	28 18 11	...	19 0 10
40	Scoonie - - -	8 3 3	...	9 9 2
41	Strathmiglo - -	5 2 3	...	5 2 3
42	Torryburn - -	7 13 3	4 3 3	3 10 0
43	Wemyss - - -	8 12 10½	...	8 12 10½
	Total - -	730 16 9½	145 14 9½	537 3 0½
	FORFAR.			
1	Arbirlot - - -	24 11 3	11 13 8	12 17 7
2	Arbroath - - -	49 3 5	58 11 5	28 12 9½
3	Barry - - -	4 14 0	...	4 14 0
4	Brechin - - -	42 19 10½	24 17 2	16 0 0
5	Garaldstone - -	...	...	...
6	Craig - - -	6 18 6	3 15 6½	3 2 11½
7	Dundee - - -	328 11 4	328 11 4	...
8	Dunnichen - -	8 8 11	...	8 8 11
9	Edzell - - -	12 10 8½	2 2 10	12 8 6
10	Fearn - - -	12 3 9½	1 6 6	10 19 6
11	Forfar - - -	21 2 0¼	2 5 0	18 17 0¼
12	Glenisla - - -	9 1 0	1 12 6	7 5 10
13	Inverkeillor - -	29 15 8	18 18 8	10 17 0
14	*Kirkden - - -	6 7 11	0 1 1½	6 5 9½
15	Kirriemuir - -	53 13 8½	36 12 5	17 1 3½
16	Lethnot - - -	13 3 7	7 1 7	6 2 0
17	Liff and Benvie -	24 4 1½	9 3 7½	15 0 6
18	Lochlee - - -	4 18 0	...	4 18 0
19	Logie-Pert - - -	20 11 3	13 4 3	13 6 8
20	Mains and Strathmartin -	38 7 6	46 1 11	...
21	Menmuir - - -	13 15 2	4 19 9	10 1 0
22	Monifieth - - -	23 10 5	11 7 2½	12 12 8
23	Montrose - - -	85 2 2	21 3 8½	63 18 5½
24	Newtyle - - -	13 5 11½	...	10 9 8½
25	Panbride - - -	27 15 5	27 15 5	...
26	Rescobie - - -	6 9 0½	...	4 19 3
27	St Vigeans - - -	152 17 9	59 11 11	93 5 10
28	Strickathrow - -	16 9 6¾	6 11 0	9 18 6¾
29	Tealing - - -	17 14 1	9 5 0	9 5 1
	Total - -	1,068 6 1½	706 13 6½	411 8 11
	HADDINGTON.			
1	*Aberlady - - -	8 6 7	28 1 9	...
2	Athelstaneford - -	5 13 10	...	6 4 5
3	Bolton - - -	3 18 4	...	2 9 3
4	Dirleton - - -	17 11 1	17 18 11	0 2 6
5	Dunbar - - -	13 17 7½	...	13 17 7½
6	Garvald - - -	4 3 2	4 3 2	...
7	*Gladsmuir - -	9 6 1	10 18 6	3 9 1
	Carry forward -	62 16 8¼	61 2 4	26 2 10½

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	62 16 8½	61 2 4	26 2 10½
8	Haddington - - -	23 16 10½	26 15 6	41 8 9
9	Morham - - -	0 16 1	0 7 6	...
10	North Berwick - -	15 19 5½	15 19 5½	...
11	Oldhamstocks - -	2 5 5	2 5 5	...
12	Ormiston - - -	14 16 1	12 7 9	12 0 6
13	Pencaitland - -	13 12 8½	9 17 8½	1 3 6
14	Prestonkirk - -	10 9 10	4 14 10	3 5 0
15	Prestonpans - -	15 15 11	...	15 15 11
16	Salton - - -	8 1 0	...	8 1 0
17	Spot - - - -	8 2 8½	6 7 9	4 8 0
18	*Stenton - - -	6 6 10½	6 6 10½	...
19	Tranent - - -	12 8 10	12 8 10	...
20	Whittingham - -	5 17 11½	1 0 0	4 17 11½
	Total - -	201 6 5½	159 13 11½	117 3 6
	INVERNESS.			
1	Alvie - - - -	1 5 0	...	1 5 0
2	Ardersier - - -	6 5 4½	0 10 4½	5 15 0
3	Barra - - - -	...	...	...
4	Boleskine and Abertarff -	3 2 7	3 2 7	...
5	Cromdale - - -	4 0 1½	...	4 0 1½
6	Croy - - - -	...	...	...
7	Daviot - - - -	...	...	...
8	Dores - - - -	...	...	...
9	Duirnish - - -	3 2 5	1 2 5	2 0 0
10	Glenelg - - -	2 0 2½	2 0 2½	...
11	Harris - - -	0 12 5½	...	...
12	Inverness—			
	High Church - -	...	...	...
	Gaelic Church -	4 10 10½	...	4 10 10½
13	Kilmalie—			
	Parish Church -	3 15 0	...	3 15 0
	Fort William Church -	10 3 1½	...	6 6 6
14	Kilmonivaig - -	6 0 5	...	5 18 6
15	Kilmorack - -	4 11 8½	...	4 11 8½
16	Kilmuir (Skye) - -	2 0 0	2 0 0	...
17	Kiltarlity - - -	...	...	...
18	Kingussie - - -	6 15 11½	0 4 0	7 3 0
19	Kirkhill - - -	...	...	...
20	Laggan - - -	3 15 1	...	3 15 1
21	Moy - - - -	...	...	...
22	Petty - - -	1 5 4	...	1 5 4
23	Portree - - -	3 16 4	3 16 4	...
24	Sleat - - -	6 18 6	2 1 0	4 17 6
25	Snizort - - -	5 0 1¼	2 8 1¼	2 12 0
26	Strath - - -	1 12 2	...	1 12 2
27	Uist (North) - -	...	...	...
28	Uist (South) - -	2 13 2	...	2 13 2
29	Urquhart - - -	...	...	...
	Total - -	83 5 11¼	17 5 0¼	62 0 11½

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
	KINCARDINE.	£ s. d.	£ s. d.	£ s. d.
1	Banchory Devenick	18 9 7	6 5 1	12 4 6
2	Banchory Ternan	39 5 7	29 13 7	12 12 0
3	Benholm	3 11 7	1 14 9½	1 16 9½
4	Bervie	27 0 6½	27 0 6½	...
5	*Durris	17 3 3	6 4 0	10 19 3
6	Fettercairn	22 0 4	5 16 11	13 1 3
7	*Fetteresso	13 4 5	3 1 11	10 2 6
8	Fordoun	...	...	...
9	*Kineff	27 9 10½	16 18 10	10 11 0½
10	Laurencekirk	11 1 0	20 18 6	...
11	Maryculter	12 11 11	0 11 0	5 0 0
12	Marykirk	6 2 5	2 2 5	4 0 0
13	Nigg	37 9 7	25 8 4½	12 3 8
14	St Cyrus	...	...	...
	Total	235 10 1	145 15 11½	92 11 0
	KINROSS.			
1	Kinross	37 13 0	10 8 6	27 4 6
2	Orwell	11 18 5	...	12 11 2
3	Portmoak	9 14 10½	...	8 6 4
	Total	59 6 3½	10 8 6	48 2 0
	KIRKCUDBRIGHT.			
1	Anwoth	36 4 8	28 12 5½	15 3 2
2	Balmaclellan	14 5 6	10 4 2	4 1 4
3	Balmaghie	7 9 5½	1 5 9	2 14 7
4	Borgue	20 15 1½	0 5 0	13 18 1
5	Colvend	23 0 0	7 15 0	15 5 0
6	Crossmichael	20 7 5	7 3 10½	7 0 0
7	Dalry	16 15 8½	4 8 4	11 10 2
8	Girthon	36 17 3½	11 8 8	25 8 7½
9	Kelton	44 5 6	27 9 9	14 11 3½
10	Kirkbean	26 14 4	2 1 0	21 0 4
11	Kirkcudbright	81 15 5½	67 17 1½	13 16 4
12	Kirkgunzeon	9 12 3	2 17 0	6 15 3
13	Kirkmabreck	28 5 0	4 1 10	32 19 3
14	Kirkpatrick Durham	17 14 9	2 3 9	11 18 1
15	Lochrutton	6 2 1	...	6 7 0
16	Minnigaff	66 11 0	45 4 11½	23 10 0
17	New Abbey	13 11 9	14 14 7	8 5 8
18	Parton	10 14 7	0 7 0	9 4 4
19	Rerrick	23 16 0	11 8 0	12 8 0
20	Tongland	12 12 6	...	12 12 6
21	Troqueer	23 11 9	...	25 13 4½
22	Twynholm	32 8 5	16 2 4½	16 6 0½
23	Urr	21 11 4	11 5 2	6 4 6
	Total	595 1 10½	276 15 9½	316 12 11
	LANARK.			
1	Avondale	2 0 0	...	2 0 0
2	Barony	216 15 4	216 15 4	...
3	Biggar	22 19 0¼	17 1 6¼	5 17 6
4	Blantyre	19 18 3½	13 5 0	6 13 3½
	Carry forward	261 12 7¾	247 1 10¼	14 10 9½

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	261 12 7¾	247 1 10¼	14 10 9½
5	Bothwell - - - -	51 4 1	53 4 7	4 0 0
6	Cadder - - - -	29 12 3½	...	18 11 3
7	Cambuslang - - - -	31 17 3½	22 14 11	13 12 11½
8	Cambusnethan - - -	16 8 3	25 8 11½	...
9	Carluke - - - -	34 14 3	23 1 4½	11 12 10
10	Carmichael - - -	5 9 7	5 6 6	4 9 10
11	Carnwath - - - -	13 17 8¼	10 17 6½	8 17 9
12	Covington - - -	0 10 0	...	0 5 0
13	Crawford - - - -	9 5 1½	...	8 12 10
14	Crawfordjohn - - -	2 8 4½	...	1 15 10
15	Culter - - - -	14 16 2½	3 7 3	13 6 1
16	Dalserf - - - -	10 14 4	1 11 11	8 0 5
17	Dalziel - - - -	34 15 2½	12 13 6	17 15 4
18	Douglas - - - -	2 2 0½	2 2 0½	...
19	Glasgow—			
	St Mungo - - -	47 19 10	47 19 10	...
	College or Blackfriars -	16 12 1½	16 12 1½	...
	Tron or St Mary's -	81 6 0	81 6 0	...
	St David's - - -	33 2 0	...	...
	St Andrew's - - -	174 1 5¼	82 6 8½	91 14 8¾
	St Enoch's - - -	176 12 2½	176 12 2½	...
	St George's - - -	165 1 4	182 4 3	...
	St John's - - -	159 2 6	141 11 9½	16 12 2
	St James' - - -	100 6 6	12 5 0	88 1 6
	St Paul's - - -	104 9 5	42 16 4	140 17 7
20	Glassford - - - -	7 7 11½	4 14 11	2 3 0
21	Gorbals - - - -	No return.		...
22	Govan - - - -	68 5 0	29 5 7	38 19 5
23	Hamilton - - - -	55 13 10	27 9 0	27 7 6
24	Kilbride (East) - -	7 13 3	2 0 0	5 13 3
25	Lanark - - - -	13 2 2½	5 6 2	...
26	Lesmahagow - - -	16 10 3½	4 18 3	14 11 8
27	Libberton - - - -	4 19 9½	3 3 3½	...
28	*Monkland (New) - -	78 14 4	69 14 9	3 11 6
29	Monkland (Old) - -	21 18 5	6 8 10	15 9 7
30	Pittenain - - - -	0 8 2½	0 8 2½	...
31	Rutherglen - - -	31 14 3¼	23 16 1½	0 10 0
32	Shotts - - - -	12 5 0	11 2 7	6 14 8
33	Stonehouse - - -	5 5 11	4 0 0	4 7 0
34	Symington - - -	2 19 9½	...	2 19 9½
35	*Wandell and Lamington -	4 15 0	4 15 0	...
36	Walston - - - -	4 3 11	...	3 17 6
37	*Wiston and Roberton -	7 19 11¾	7 19 11¾	...
	Total - -	1,921 17 10¾	1,396 7 4½	589 1 9¼
	LINLITHGOW.			
1	Abercorn - - - -	6 14 7½	5 9 11½	0 18 3
2	Bathgate - - - -	15 8 3¾	7 13 4	2 3 1
3	Borrowstounness - -	6 15 2	4 10 0	5 5 1
4	*Carriden - - - -	19 8 8	2 3 7½	17 5 0½
5	*Ecclesmachen - - -	12 4 2	4 0 0	7 11 0
6	Kirkliston - - -	34 4 0½	25 0 1½	10 4 9
7	Linlithgow - - -	36 9 5	34 13 3	1 16 2
8	Livingstone - - -	2 13 7	2 8 2	0 5 5
	Carry forward -	133 17 11¾	85 18 5½	45 8 9½

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	Brought forward -	133 17 11¾	85 18 5½	45 8 9½
9	Queensferry - - -	20 0 5½	4 18 7	15 1 10
10	Torphichen - - -	4 16 6	1 17 6	2 19 0
11	Uphall - - - -	14 18 5	5 10 8	8 10 3
12	Whitburn - - - -	9 19 4½	0 8 1½	9 18 5
	Total - -	183 12 8¾	98 13 4	81 18 3½
	NAIRN.			
1	Ardclach - - - -	5 18 3	...	5 18 3
2	Auldearn - - - -	...	...	...
3	Cawdor - - - -	7 7 8½	...	7 7 8½
4	Nairn - - - -	19 14 6	...	19 14 6
	Total - -	33 0 5½	...	33 0 5½
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Cross and Burness - -	2 16 8	...	3 15 6
2	Eday - - - -	5 15 4½	2 0 6	3 19 0½
3	Kirkwall - - - -	34 9 3½	16 12 3	17 17 0½
4	Orphir - - - -	9 7 10	5 7 0	6 10 3
5	Ronaldshay (South) - -	11 2 4½	5 10 2¼	5 12 0
6	Stronsay - - - -	4 16 8	...	3 10 0
	SHETLAND.			
7	*Delting - - - -	4 18 11	1 1 5	3 17 6
8	Lerwick - - - -	27 16 2	11 12 0	19 5 1
9	Tingwall - - - -	10 5 10¾	5 9 10¾	4 16 0
10	Yell - - - -	9 0 0	5 0 0	4 0 0
	Total - -	120 9 2¼	52 13 3	73 2 5
	PEEBLES.			
1	Broughton - - -	9 0 6	...	9 0 0
2	*Drumelzier - - -	4 13 1½	4 13 1½	...
3	*Eddelstone - - -	22 1 1	15 0 10	...
4	Innerleithen - - -	21 12 10	6 11 6	6 13 0
5	Linton (West) - - -	20 14 6½	15 19 0	8 2 6
6	*Manor - - - -	8 12 3	8 12 3	...
7	Newlands - - - -	13 16 10	4 4 4	6 1 8
8	Peebles - - - -	19 14 1½	7 1 4¾	10 4 0
9	*Stobo - - - -	16 3 8	14 13 8	1 10 0
10	*Traquair - - - -	9 18 5	9 18 5	...
	Total - -	146 7 4½	86 14 6¼	41 11 2
	PERTH.			
1	Aberdalgie - - -	1 10 5½	...	1 10 4
2	Aberfoyle - - -	10 17 10	1 2 0	6 10 0
3	Abernethy - - -	14 9 3½	2 6 6	12 2 9½
4	Alyth - - - -	30 11 1	20 16 5	9 14 8
5	Auchterarder - - -	20 16 7½	20 16 7½	...
6	Auchtergaven - - -	13 10 10½	4 17 0	16 5 8
7	Bendochy - - -	12 8 2½	6 14 9	6 7 5
8	Blair-Athol - - -	24 8 0¼	18 10 0	11 13 4
9	Blairgowrie - - -	17 9 10	1 6 6	18 14 9½
	Carry forward -	146 2 2¾	76 9 9½	82 19 0

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	146 2 $2\frac{3}{4}$	76 9 $9\frac{1}{2}$	82 19 0
10	Callander - - - -	12 2 7	9 17 $0\frac{1}{2}$	...
11	Caputh - - - -	26 12 $0\frac{1}{2}$	6 16 $1\frac{1}{2}$	36 1 $5\frac{1}{2}$
12	Cargill - - - -	6 17 2	2 17 2	4 0 0
13	Clunie - - - -	14 15 $10\frac{1}{2}$	4 6 6	10 9 $4\frac{1}{2}$
14	Collace - - - -	6 10 0	...	6 10 0
15	Comrie - - - -	40 18 $7\frac{1}{2}$	1 0 6	41 8 10
16	Coupar-Angus - - -	9 7 1	7 7 1	21 8 9
17	Crieff - - - -	23 1 $3\frac{1}{2}$	11 0 0	12 7 6
18	Culross - - - -	14 19 8	...	13 18 $1\frac{1}{2}$
19	Dron - - - -	3 10 5	...	2 10 0
20	Dull—Dull - - -	7 15 11	7 10 0	9 3 0
	Grantully Mission -	6 2 6	2 10 0	3 12 6
	Amulree Mission -	11 8 10	...	11 8 10
	Foss (Q. S. Par. of)	7 11 $10\frac{1}{4}$	...	6 15 3
21	Dunbarney - - -	14 0 $9\frac{1}{2}$	3 12 6	10 8 $3\frac{1}{2}$
22	Dunblane - - -	30 15 $9\frac{1}{2}$	8 12 0	22 3 $9\frac{1}{2}$
23	Dunkeld (Little) - -	8 4 9	...	8 4 9
24	Dunning - - - -	19 12 4	19 12 4	...
25	Errol - - - -	22 4 11	10 2 11	20 13 4
26	*Forteviot - - -	9 16 $4\frac{1}{2}$	9 16 $4\frac{1}{2}$	...
27	Fossaway - - - -	7 18 $10\frac{1}{2}$	2 8 $10\frac{1}{2}$	5 10 0
28	Gask - - - -	7 8 $0\frac{3}{4}$	...	8 10 0
29	Kilmadock - - -	9 0 $9\frac{1}{2}$	4 5 2	12 9 3
30	Kilspindie - - -	7 17 6	4 10 7	3 6 11
31	Kinfauns - - - -	13 0 $9\frac{1}{4}$	0 18 9	12 14 7
32	Kinnaird - - - -	10 0 4	...	7 10 0
33	Kinnoull - - - -	40 5 4	37 17 $9\frac{1}{2}$	24 8 9
34	Lethendy - - - -	6 19 $5\frac{1}{2}$	...	6 11 3
35	Logierait - - - -	25 9 $3\frac{1}{2}$	9 12 $10\frac{3}{4}$	18 16 1
36	*Meigle - - - -	22 11 $7\frac{1}{2}$	7 14 $10\frac{1}{2}$	13 3 6
37	Methven - - - -	17 6 $1\frac{1}{2}$	6 10 0	23 0 0
38	Moneydie - - - -	...	...	...
39	Monzie - - - -	11 15 1	...	11 8 $0\frac{1}{2}$
40	Moulin - - - -	35 13 2	14 15 $5\frac{1}{2}$	20 8 8
41	Muthil - - - -	18 0 $5\frac{1}{2}$	...	18 0 $5\frac{1}{2}$
42	Perth - - - -	272 14 5	196 6 6	132 0 0
43	*Port-of-Monteith - -	9 0 0	3 5 0	5 15 0
44	Rattray - - - -	18 7 $5\frac{1}{2}$	6 10 6	11 16 $11\frac{1}{2}$
45	Redgorton - - -	12 8 $10\frac{1}{2}$	...	12 8 $10\frac{1}{2}$
46	*Rhynd - - - -	3 5 9	3 5 9	...
47	Tibbermuir - - -	12 13 $9\frac{1}{2}$	...	15 19 7
48	Tulliallan - - -	24 11 $0\frac{1}{2}$	17 0 $8\frac{1}{2}$	7 10 4
	Total - -	1,028 19 3	496 13 $2\frac{3}{4}$	695 11 $0\frac{1}{2}$
	RENFREW.			
1	Abbey - - - -	...	...	...
2	Cathcart - - - -	31 10 $7\frac{1}{2}$	9 16 $4\frac{1}{2}$	21 14 3
3	Eaglesham - - -	9 7 $11\frac{1}{2}$	...	9 5 6
4	Eastwood - - - -	57 11 $8\frac{3}{4}$	32 15 7	24 16 $1\frac{3}{4}$
5	Erskine - - - -	12 19 $11\frac{1}{2}$	2 3 0	12 2 $9\frac{1}{2}$
6	Greenock—			
	Mid Parish - - -	30 5 9	7 3 0	23 2 9
	West Parish - -	133 10 6	36 8 7	76 10 0
	East Parish - - -	28 15 8	5 14 0	20 3 10
	Carry forward -	304 2 $2\frac{1}{4}$	94 0 $6\frac{1}{2}$	187 15 $3\frac{1}{4}$

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	Brought forward -	304 2 2¼	94 0 6½	187 15 3¼
7	Houston - - - -	12 14 9	8 5 9	3 9 0
8	Innerkip - - - -	10 10 7	4 6 8	6 3 11
9	Kilbarchan - - -	19 15 2	3 10 0	16 5 2
10	*Kilmalcolm - - -	1 11 4	1 11 4	...
11	Lochwinnoch - - -	34 3 4¼	15 1 6½	10 1 1
12	Mearns - - - -	10 16 0	1 4 0	9 12 0
13	Neilston - - - -	34 16 2	23 11 5	10 10 8
14	Paisley - - - -	190 15 7½	170 3 8	118 1 0
15	Port-Glasgow - - -	49 10 6	12 17 4½	29 19 1
16	Renfrew - - - -	36 17 4	13 11 0	20 7 6
	Total - -	705 13 0	348 3 3½	412 4 8¼
	ROSS AND CROMARTY.			
1	Alness - - - -	4 17 2½	...	4 17 2½
2	Applecross - - - -	...	...	...
3	Avoch - - - -	...	...	...
4	Barvas - - - -	...	...	...
5	Contin - - - -	8 11 7½	...	8 11 7½
6	Cromarty - - - -	9 0 4½	...	9 0 4½
7	Dingwall - - - -	10 3 2	10 3 2	...
8	Edderton - - - -	0 17 8	...	0 17 8
9	Fearn - - - -	...	...	...
10	Fodderty - - - -	1 15 5	...	1 15 5
11	Gairloch - - - -	...	...	...
12	Glenshiel - - -	...	...	...
13	Killearnan - - -	...	...	...
14	Kilmuir (Easter) - -	8 2 7	...	7 2 7
15	Kiltearn - - - -	1 18 9½	...	1 18 9½
16	Kincardine - - -	...	...	...
17	Kintail - - - -	...	...	...
18	Knockbain - - -	...	...	...
19	Lochalsh - - - -	...	...	...
20	Lochbroom - - -	...	...	...
21	Lochcarron - - -	2 14 2	...	2 10 0
22	Lochs - - - -	...	...	...
23	Logie Easter - - -	...	...	...
24	Nigg - - - -	...	...	...
25	Resolis - - - -	...	...	...
26	Rosemarkie - - -	...	...	8 17 6
27	Rosskeen - - -	5 0 0	...	5 0 0
28	Stornoway - - -	10 10 4½	10 10 4½	...
29	Tain - - - -	12 6 5	...	...
30	Tarbat - - - -	...	...	...
31	Uig - - - -	...	...	...
32	Urquhart - - - -	1 19 9	...	1 19 9
33	Urray - - - -	1 2 0	...	1 2 0
	Total - -	78 19 6½	20 13 6½	53 12 11
	ROXBURGH.			
1	Ancrum - - - -	26 14 2	22 10 5	2 8 6
2	Ashkirk - - - -	8 9 5	5 0 0	0 16 2
3	*Bedrule - - - -	6 0 7½	1 8 5½	4 12 2
	Carry forward -	41 4 2½	28 18 10½	7 16 10

No.	COUNTIES.	RECEIPT. Amount of Monies Received. £ s. d.	EXPENDITURE. Expended on the Relief of the Poor. £ s. d.	Expended on other Purposes. £ s. d.
	Brought forward -	41 4 2½	28 18 10½	7 16 10
4	Bowden - - - -	32 16 11½	13 19 9	13 1 2
5	Castleton - - -	19 14 10¼	1 18 6	12 19 0
6	Cavers - - - -	17 2 5¾	13 5 11¾	3 16 6
7	Crailing - - - -	9 0 1¼	3 1 2	1 7 3
8	Eckford - - - -	6 8 6½	5 10 3½	0 4 0
9	Ednam - - - -	9 8 7	3 7 2	...
10	Hawick - - - -	40 2 0¾	16 16 11	23 5 1¾
11	Hopkirk - - - -	7 14 3	0 15 0	7 2 6
12	Hownam - - - -	6 2 3	1 17 6	2 10 0
13	Jedburgh - - -	23 2 0½	22 0 0	7 2 4
14	Kelso - - - -	63 15 6	38 11 6	25 4 0
15	Kirkton - - - -	2 5 9	...	0 18 6
16	Lilliesleaf - - -	10 16 2	9 14 4	1 1 10
17	Linton - - - -	8 17 11	...	5 14 8½
18	Mackerston - - -	8 19 3¼	...	9 8 0
19	Maxton - - - -	5 6 7¾	5 6 7¾	...
20	Melrose - - - -	34 17 6	39 2 10	14 6 4
21	Minto - - - -	15 2 4	14 18 9	7 13 6
22	Morebattle - - -	6 5 10½	3 8 0	0 6 4
23	Oxnam - - - -	6 9 1¾	...	13 0 0½
24	Roberton - - - -	14 14 9½	6 6 3	9 11 0
25	Roxburgh - - -	11 9 9¼	2 6 2	7 18 2
26	St Boswells - - -	6 15 2	10 2 0	7 4 10½
27	Smailholm - - -	9 2 0	5 5 0	2 18 0
28	Southdean - - -	10 14 5¾	8 13 4	6 4 4
29	Sprouston - - -	11 11 3	8 7 11	3 8 4
30	Stitchel - - - -	8 5 11	1 3 0	4 9 0
31	Wilton - - - -	35 13 6	22 11 2	13 2 4
32	Yetholm - - - -	20 2 10	1 12 6	12 19 9½
	Total - -	504 2 1¾	289 0 6½	224 13 9¾
	SELKIRK.			
1	Ettrick - - - -	9 12 0½	0 10 0	8 11 4½
2	Galashiels - - -	43 9 10¾	37 10 9½	5 17 3½
3	Kirkhope - - - -	7 4 6½	3 18 0	3 2 0
4	Selkirk - - - -	40 3 11	36 1 5	...
5	Yarrow - - - -	6 7 10¼	...	5 3 0
	Total - -	106 18 3	78 0 2½	22 13 8
	STIRLING.			
1	Airth - - - -	18 11 4	...	13 3 0
2	Alva - - - -	28 0 10	15 18 2	12 12 8
3	Baldernock - - -	13 19 7	...	13 19 7
4	Balfron - - - -	10 19 5	...	10 19 5
5	Bothkennar - - -	5 14 7½	...	4 10 0
6	Campsie - - - -	57 15 4	44 5 4	13 10 0
7	Denny - - - -	21 3 3½	4 5 10½	9 16 11
8	Drymen - - - -	19 5 1	9 15 0	13 15 5
9	Dunipace - - -	2 10 6	...	2 10 6
10	Falkirk - - - -	45 9 8	43 11 5	1 12 0
11	Fintry - - - -	11 12 10½	1 8 3	10 4 7½
12	Kilsyth - - - -	30 12 5½	13 16 7	...
13	Kippen - - - -	5 4 8	...	5 4 8
	Carry forward -	270 19 8	133 0 7½	111 18 9½

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
	Brought forward -	270 19 8	133 0 7½	111 18 9½
14	Larbert - - - -	33 8 0	17 16 2	13 1 11
15	*Muiravonside - - -	18 5 9½	16 2 0	2 1 0
16	Polmont - - - -	37 9 1	41 0 11	...
17	St Ninians - - -	29 6 10	0 1 0	28 11 8½
18	Slamannan - - -	9 18 4½	0 10 0	2 15 0
19	Stirling - - - -	105 9 8	25 16 8	79 13 0
	Total - -	504 17 5	234 7 4½	238 1 5
	SUTHERLAND.			
1	Assynt - - - -	...	...	...
2	Clyne - - - -	3 10 3½	...	3 10 3½
3	Creich - - - -	...	...	...
4	Dornoch - - - -	18 16 10¼	7 17 10	11 10 0
5	Duirness - - - -	...	...	...
6	Eddrachillis - - -	1 10 0	...	1 10 0
7	Farr—			
	Farr - - - -	0 7 7	...	0 7 7
	Strathie (Q. S. Par. of) -	0 6 6	...	0 6 6
8	Golspie - - - -	16 16 2¾	...	15 15 0
9	Kildonan - - - -	6 1 2	0 10 0	5 4 9
10	Lairg - - - -	3 12 6	...	3 12 6
11	Loth - - - -	0 16 6½	0 16 6½	...
12	Rogart - - - -	3 17 6½	...	3 17 6½
13	Tongue - - - -	3 5 0	...	3 5 0
	Total - -	59 0 2½	9 4 4½	48 19 2
	WIGTON.			
1	Glasserton - - -	25 8 9	16 9 2	10 9 6
2	Inch - - - -	22 5 2	13 13 2	12 13 10
3	Kirkcolm - - -	38 10 7½	13 13 3	25 7 4½
4	Kirkinner - - -	9 6 11	...	9 6 11
5	Kirkmaiden - - -	23 18 0½	14 18 11½	8 19 1
6	Kirkowan - - -	7 12 11½	1 15 8	5 17 3½
7	Leswalt - - - -	7 12 0½	...	7 12 0½
8	Luce (New) - - -	11 18 5	...	11 5 4
9	Luce (Old) - - -	12 5 10	...	12 7 5
10	Mochrum - - -	10 14 9	...	10 14 9
11	Penninghame - - -	22 11 4	...	25 7 2½
12	Portpatrick - - -	13 9 10½	...	13 9 10½
13	Sorby - - - -	14 7 5	...	14 6 6
14	Stoneykirk - - -	29 3 5½	...	38 2 2
15	Stranraer - - -	25 5 3½	...	23 18 8
16	Whithorn - - -	...	...	...
17	Wigton - - - -	19 4 9	...	19 4 9
	Total - -	293 15 7½	60 10 2½	249 2 8½

*** The sums entered as expended on the Relief of the Poor were dispensed by the kirk-sessions to the poor of their respective parishes, except in those parishes to the names of which an asterisk has been prefixed, which denotes that the amount, or part thereof, was handed over to the Parochial Board for the Relief of the Poor.

SUMMARY—Church Collections.

No.	COUNTIES.	RECEIPT. Amount of Monies Received.	EXPENDITURE. Expended on the Relief of the Poor.	EXPENDITURE. Expended on other Purposes.
		£ s. d.	£ s. d.	£ s. d.
1	Aberdeen, - - -	1,579 4 1¾	825 10 8¾	685 18 6½
2	Argyll, - - -	438 11 10¼	98 5 0¾	336 4 0¾
3	Ayr, - - -	921 12 8½	446 8 10¼	516 13 10½
4	Banff, - - -	172 16 10	30 7 7	116 17 10
5	Berwick, - - -	477 19 4½	366 7 9¾	114 4 9¾
6	Bute, - - -	162 8 2½	68 4 9	84 1 6¼
7	Caithness, - - -	65 11 5½	11 17 1½	50 7 10½
8	Clackmannan, - -	134 8 7	20 14 0	109 14 1
9	Dumbarton, - -	400 2 2½	166 1 8	235 2 8
10	Dumfries, - - -	529 8 8¼	275 18 10½	304 8 3¾
11	Edinburgh, - - -	2,043 4 5½	1,649 1 11¾	310 7 11¼
12	Elgin and Moray, - -	158 6 10	37 1 3½	115 10 ,9½
13	Fife, - - -	730 16 9½	145 14 9½	537 3 0½
14	Forfar, - - -	1,068 6 1½	706 13 6½	411 8 11
15	Haddington, - -	201 6 5½	159 13 11½	117 3 6
16	Inverness, - - -	83 5 11¼	17 5 0¼	62 0 11½
17	Kincardine, - -	235 10 1	145 15 11½	92 11 0
18	Kinross, - - -	59 6 3½	10 8 6	48 2 0
19	Kirkcudbright, - -	595 1 10½	276 15 9½	316 12 11
20	Lanark, - - -	1,921 17 10¾	1,396 7 4½	589 1 9¼
21	Linlithgow, - -	183 12 8¾	98 13 4	81 18 3½
22	Nairn, - - -	33 0 5½	...	33 0 5½
23	Orkney and Shetland, -	120 9 2¼	52 13 3	73 2 5
24	Peebles, - - -	146 7 4½	86 14 6¼	41 11 2
25	Perth, - - -	1,028 19 3	496 13 2¾	695 11 0½
26	Renfrew, - - -	705 13 0	348 3 3½	412 4 8¼
27	Ross and Cromarty, -	78 19 6½	20 13 6½	53 12 11
28	Roxburgh, - - -	504 2 1¾	289 0 6½	224 13 9¾
29	Selkirk, - - -	106 18 3	78 0 2½	22 13 8
30	Stirling, - - -	504 17 5	234 7 4½	238 1 5
31	Sutherland, - - -	59 0 2½	9 4 4½	48 19 2
32	Wigton, - - -	293 15 7½	60 10 2½	249 2 8½
	Total, - -	15,745 1 11¾	8,629 8 6½	7,328 8 2

APPENDIX (B.)—No. 8.

TABLE showing the Eighth Distribution of the Parliamentary Grant of Ten Thousan Pounds in aid of Medical Relief, afforded to the Poor during the Year ended 14th May 185(

☞ Fractional parts of a Penny, not being payable by the Exchequer, are deducted from the total sums paid the Parishes.

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Paymen to Parish.		
	ABERDEEN.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d
1	Aberdeen	248	16	0	124	8	0	316	9	9	32	17	4	157	5	4
2	Aboyne	9	9	8	4	14	10	10	10	0	0	9	8	5	4	6
3	Alford	8	12	10	4	6	5	9	9	0	0	9	8	4	16	1
4	Auchindoir	8	19	5	4	9	8½	9	0	0		...		4	9	8
5	Auchterless	13	3	3	6	11	7½	14	11	8	0	9	8	7	1	3
6	Belhelvie	11	12	5	5	16	2½	11	12	5		...		5	16	2
7	Birse	10	15	10	5	7	11	16	0	0	2	8	4	7	16	3
8	Cairney	13	4	5	6	12	2½	17	1	4	1	18	8	8	10	10
9	Chapel-of-Garioch	15	18	5	7	19	2½	16	10	6	0	9	8	8	8	10
10	Coull	6	0	1	3	0	0½	6	1	0		...		3	0	0
11	Crathie and Braemar	14	5	4	7	2	8	20	0	0	2	18	0	10	0	8
12	Crimond	5	19	10	2	19	11	6	0	0		...		2	19	11
13	Cruden	18	19	3	9	9	7½	19	0	0		...		9	9	7
14	Culsamond	8	1	0	4	0	6	12	18	7	2	8	4	6	8	10
15	Deer (New)	29	6	10	14	13	5	30	0	0	0	9	8	15	3	1
16	Deer (Old)	33	12	7	16	16	3½	42	8	6	4	7	0	21	3	3
17	Drumblade	7	12	6	3	16	3	8	0	0		...		3	16	3
18	Drumoak	6	6	8	3	3	4	7	8	9	0	9	8	3	13	0
19	Dyce	3	16	2	1	18	1	4	0	0		...		1	18	1
20	Echt	8	8	5	4	4	2½	8	8	5		...		4	4	2
21	Ellon	22	19	6	11	9	9	31	13	2	4	7	0	15	16	9
22	Fintray	8	1	3	4	0	7½	8	1	3		...		4	0	7
23	Forgue	20	1	10	10	0	11	27	1	0	3	7	8	13	8	7
24	Foveran	12	13	1	6	6	6½	13	0	0		...		6	6	6
25	Fraserburgh	27	6	0	13	13	0	27	6	0		...		13	13	0
26	Fyvie	28	2	0	14	1	0	28	2	0		...		14	1	0
27	Gartly	8	12	10	4	6	5	9	0	0		...		4	6	5
28	Glass	7	3	0	3	11	6	13	2	6	2	18	0	6	9	6
29	Glenbucket	4	4	8	2	2	4	5	18	0	0	19	4	3	1	8
30	Glenmuick	17	13	0	8	16	6	21	0	0	1	9	0	10	5	6
31	Huntly	28	9	0	14	4	6	45	14	10	8	4	4	22	8	10
32	Insch	10	8	3	5	4	1½	12	13	5	0	19	4	6	3	5
33	Keig	5	6	10	2	13	5	5	6	10		...		2	13	5
34	Kildrummy	5	4	6	2	12	3	5	5	0		...		2	12	3
35	Kincardine O'Neil	14	10	1	7	5	0½	21	10	6	3	7	8	10	12	8
36	King Edward	19	9	4	9	14	8	20	10	6	0	9	8	10	4	4
37	Kinellar	3	15	5	1	17	8½	4	0	0		...		1	17	8
38	Kintore	9	16	2	4	18	1	11	14	7	0	19	4	5	17	5
39	Logie Buchan	5	11	4	2	15	8	6	14	0	0	9	8	3	5	4
40	Logie Coldstone	7	16	0	3	18	0	9	10	0	0	19	4	4	17	4
41	Longside	20	8	1	10	4	0½	20	17	9		...		10	4	0
42	Lonmay	14	19	10	7	9	11	15	5	0		...		7	9	11
43	Machar (New)	9	17	2	4	18	7	9	17	2		...		4	18	7
44	Machar (Old)	197	0	3	98	10	1½	200	3	4	1	9	0	99	19	1
45	Meldrum (Old)	14	2	10	7	1	5	18	13	2	2	8	4	9	9	9
46	Midmar	8	16	5	4	8	2½	8	16	6		...		4	8	2
47	Monquhitter	16	14	10	8	7	5	16	14	10		...		8	7	5
48	Monymusk	7	4	6	3	12	3	7	5	0		...		3	12	3

No.	County and Parish.	Minimum Expenditure. £ s. d.	Share Allotted. £ s. d.	Actual Vouched Expenditure. £ s. d.	Additional Proportion. £ s. d.	Total Payment to Parish. £ s. d.
49	Newhills	22 7 7	11 3 9½	22 7 7	...	11 3 9
50	Peterculter	10 3 3	5 1 7½	10 10 0	...	5 1 7
51	Peterhead	53 11 5	26 15 8½	55 0 0	0 9 8	27 5 4
52	Pitsligo	11 2 5	5 11 2½	11 2 5	...	5 11 2
53	Premnay	5 7 11	2 13 11½	6 10 2	0 9 8	3 3 7
54	Rathen	17 2 10	8 11 5	17 2 10	...	8 11 5
55	Rhynie	7 16 3	3 18 1½	8 0 0	...	3 18 1
56	Skene	14 8 5	7 4 2½	14 10 0	...	7 4 2
57	Slains	9 15 6	4 17 9	10 0 0	...	4 17 9
58	Strichen	15 14 4	7 17 2	16 10 0	0 9 8	8 6 10
59	Tarland and Migvie	8 10 9	4 5 4½	10 0 0	0 9 8	4 15 0
60	Tough	5 19 0	2 19 6	6 0 0	...	2 19 6
61	Towie	5 12 11	2 16 5½	13 0 0	3 7 8	6 4 1
62	Tullynessle	6 16 7	3 8 3½	7 0 0	...	3 8 3
63	Turriff	24 11 6	12 5 9	30 0 0	2 8 4	14 14 1
64	Tyrie	19 4 10	9 12 5	27 16 9	4 7 0	13 19 5
	Total	1,277 14 5	638 17 2½	1,475 16 0	94 5 0	733 1 1
	ARGYLL.					
1	Ardchattan & Muckairn	20 3 6	10 1 9	32 9 0	5 16 0	15 17 9
2	Ardnamurchan	43 12 0	21 16 0	64 10 0	10 3 0	31 19 0
3	Campbeltown	72 15 1	36 7 6½	79 14 0	3 7 8	39 15 2
4	Craignish	7 0 11	3 10 5½	7 1 0	...	3 10 5
5	Glassary	39 3 4	19 11 8	40 7 6	0 9 8	20 1 4
6	Glenorchy & Innishail	13 14 0	6 17 0	17 14 4	1 18 8	8 15 8
7	Inverary	18 8 11	9 4 5½	45 11 5	13 1 0	22 5 5
8	Isla Combination	106 5 3	53 2 7½	120 16 10	7 5 0	60 7 7
9	Jura and Colonsay	19 3 2	9 11 7	21 5 0	0 19 4	10 10 11
10	Kilcalmonell & Kilberry	25 19 6	12 19 9	26 0 0	...	12 19 9
11	Kilchrenan & Dalavich	7 17 2	3 18 7	11 10 0	1 18 8	5 17 3
12	Kilfinan	14 13 2	7 6 7	27 10 0	6 5 8	13 12 3
13	Kilfinichen	34 5 6	17 2 9	56 0 0	10 12 8	27 15 5
14	Killean and Kilchenzie	20 0 4	10 0 2	21 12 10	0 19 4	10 19 6
15	Kilmartin	9 19 0	4 19 6	20 8 10	4 16 8	9 16 2
16	Kilmore and Kilbride	23 2 2	11 11 1	30 7 3	3 7 8	14 18 9
17	Kilninian and Kilmore	34 19 11	17 9 11½	35 0 0	...	17 9 11
18	Kilninver & Kilmelfort	7 0 0	3 10 0	10 10 0	1 9 0	4 19 0
19	Knapdale (North)	17 10 4	8 15 2	41 3 2	11 12 0	20 7 2
20	Lismore and Appin	34 18 10	17 9 5	35 4 0	...	17 9 5
21	Lochgoilhead	8 9 8	4 4 10	12 0 0	1 18 8	6 3 6
22	Southend	12 17 4	6 8 8	40 0 0	13 1 0	19 9 8
23	Strachur	5 3 8	2 11 10	10 0 0	2 8 4	5 0 2
24	Torosay	13 9 4	6 14 8	14 0 0	0 9 8	7 4 4
25	Tyree and Coll	42 10 7	21 5 3½	42 12 0	...	21 5 3
	Total	653 2 8	326 11 4	863 7 2	101 19 8	428 10 9
	AYR.					
1	Auchinleck	13 7 10	6 13 11	20 0 0	3 7 8	10 1 7
2	Ayr	55 19 1	27 19 6½	86 12 6	14 19 8	42 19 2
3	Ballantrae	13 15 2	6 17 7	20 0 0	2 18 0	9 15 7
4	Colmonell	22 12 2	11 6 1	27 7 1	2 8 4	13 14 5
5	Cumnock (New)	19 17 0	9 18 6	24 17 0	2 8 4	12 6 10
6	Cumnock (Old)	21 8 4	10 14 2	24 0 4	1 9 0	12 3 2
7	Dailly	17 15 0	8 17 6	20 0 0	0 19 4	9 16 10
8	Dalmellington	9 12 3	4 16 1½	22 10 0	6 5 8	11 1 9
9	Dundonald	48 19 5	24 9 8½	52 13 3	1 18 8	26 8 4
10	Fenwick	16 5 9	8 2 10½	16 10 0	...	8 2 10
11	Galston	32 14 7	16 7 3½	35 15 0	1 9 0	17 16 3

No.	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12	Girvan	54 2 8	27 1 4	77 2 1	11 2 4	38 3 8
13	Irvine	36 13 2	18 6 7	37 0 0	...	18 6 7
14	Kilwinning	38 5 9	19 2 10½	41 11 11	1 9 0	20 11 10
15	Kirkmichael	22 3 0	11 1 6	26 7 7	1 18 8	13 0 2
16	Largs	30 10 9	15 5 4½	31 0 0	...	15 5 4
17	Loudoun	34 14 8	17 7 4	40 0 0	2 8 4	19 15 8
18	Mauchline	16 5 7	8 2 9½	16 6 3	...	8 2 9
19	Maybole	51 4 9	25 12 4½	56 19 5	2 18 0	28 10 4
20	Monkton	14 11 11	7 5 11½	26 8 0	5 16 0	13 1 11
21	Muirkirk	25 4 6	12 12 3	26 0 0	0 9 8	13 1 11
22	Newton-upon-Ayr	30 6 11	15 3 5½	30 6 11	...	15 3 5
23	Ochiltree	12 18 5	6 9 2½	12 18 5	...	6 9 2
24	Riccarton	23 10 5	11 15 2½	32 0 0	3 17 4	15 12 6
25	St Quivox	42 11 5	21 5 8½	46 10 1	1 18 8	23 4 4
26	Sorn	30 12 3	15 6 1½	31 0 0	...	15 6 1
27	Stewarton	33 19 0	16 19 6	34 0 0	...	16 19 6
28	Symington	6 18 7	3 9 3½	13 0 0	2 18 0	6 7 3
29	Tarbolton	20 8 1	10 4 0½	20 8 1	...	10 4 0
	Total	797 8 5	398 14 2½	949 3 11	72 19 8	471 13 2
	BANFF.					
1	Aberlour	10 18 3	5 9 1½	11 0 0	...	5 9 1
2	Alvah	10 19 10	5 9 11	16 13 1	2 18 0	8 7 11
3	Banff	28 17 2	14 8 7	30 4 9	0 9 8	14 18 3
4	Boharm	10 10 2	5 5 1	12 10 0	0 19 4	6 4 5
5	Botriphnie	5 11 6	2 15 9	5 11 6	...	2 15 9
6	Boyndie	11 6 8	5 13 4	14 5 9	1 9 0	7 2 4
7	Cabrach	6 9 2	3 4 7	9 0 6	1 9 0	4 13 7
8	Cullen	10 11 9	5 5 10½	11 1 4	...	5 5 10
9	Deskford	6 18 10	3 9 5	10 0 0	1 9 0	4 18 5
10	Fordyce and Portsoy	25 19 10	12 19 11	32 0 6	2 18 0	15 17 11
11	Gamrie and Macduff	35 16 1	17 18 0½	36 0 0	...	17 18 0
12	Inveravon	20 2 10	10 1 5	21 0 0	0 9 8	10 11 1
13	Keith	33 13 0	16 16 6	49 19 10	7 14 8	24 11 2
14	Kirkmichael	12 14 5	6 7 2½	20 0 0	3 7 8	9 14 10
15	Marnoch	21 0 5	10 10 2½	25 16 0	2 8 4	12 18 6
16	Ordiquhill	4 16 2	2 8 1	7 5 0	0 19 4	3 7 5
17	Rathven	49 1 2	24 10 7	51 16 11	1 9 0	25 19 7
18	Rothiemay	9 5 3	4 12 7½	15 13 11	2 18 0	7 10 7
19	St Fergus	10 17 4	5 8 8	11 0 0	...	5 8 8
	Total	325 9 10	162 14 11	390 19 1	30 18 8	193 13 4
	BERWICK.					
1	Ayton	13 9 5	6 14 8½	14 4 10	0 9 8	7 4 4
2	Chirnside	9 1 8	4 10 10	9 1 8	...	4 10 10
3	Coldingham	22 3 4	11 1 8	22 3 4	...	11 1 8
4	Coldstream	21 11 6	10 15 9	30 0 0	3 17 4	14 13 1
5	Dunse	23 17 7	11 18 9½	31 10 0	3 17 4	15 16 1
6	Eccles	14 13 11	7 6 11½	22 5 4	3 17 4	11 4 3
7	Edrom	10 13 8	5 6 10	17 12 7	3 7 8	8 14 6
8	Eyemouth	9 17 0	4 18 6	18 7 0	3 17 4	8 15 10
9	Gordon	7 5 9	3 12 10½	9 4 0	0 19 4	4 12 2
10	Hutton	8 17 0	4 8 6	18 0 0	4 7 0	8 15 6
11	Ladykirk	3 16 1	1 18 0½	8 0 0	1 18 8	3 16 8
12	Langton	3 19 10	1 19 11	5 0 0	0 9 8	2 9 7
13	Lauder	17 14 10	8 17 5	18 0 0	...	8 17 5
	Total	167 1 7	83 10 9½	223 8 9	27 1 4	110 11 11

	County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
	BUTE.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Kilbride (Arran) -	22 9 9	11 4 10½	37 0 0	7 5 0	18 9 10
2	Kilmory - - -	27 17 10	13 18 11	39 5 0	5 6 4	19 5 3
3	North Bute - -	6 3 6	3 1 9	16 0 0	4 16 8	7 18 5
4	Rothesay - - -	44 17 5	22 8 8½	45 5 0	...	22 8 8
	Total - -	101 8 6	50 14 3	137 10 0	17 8 0	68 2 2
	CAITHNESS.					
1	Bower - - -	13 3 10	6 11 11	13 5 0	...	6 11 11
2	Canisby - - -	18 12 3	9 6 1½	25 0 0	2 18 0	12 4 1
3	Dunnet - - -	15 3 6	7 11 9	15 10 0	...	7 11 9
4	Halkirk - - -	24 13 10	12 6 11	25 0 0	...	12 6 11
5	Latheron - - -	61 13 0	30 16 6	90 0 0	13 10 8	44 7 2
6	Olrick - - -	11 19 3	5 19 7½	13 0 0	0 9 8	6 9 3
7	Reay - - -	23 8 6	11 14 3	25 0 0	0 19 4	12 13 7
8	Thurso - - -	36 17 2	18 8 7	50 0 7	6 5 8	24 14 3
9	Watten - - -	10 11 0	5 5 6	10 11 0	...	5 5 6
10	Wick - - -	78 9 9	39 4 10½	90 0 0	5 16 0	45 0 10
	Total - -	294 12 1	147 6 0½	357 6 7	29 19 4	177 5 3
	CLACKMANNAN.					
1	Alloa - - -	53 12 7	26 16 3½	61 12 11	3 17 4	30 13 7
2	Dollar - - -	10 19 7	5 9 9½	11 0 0	...	5 9 9
3	Logie - - -	16 12 3	8 6 1½	25 0 0	3 17 4	12 3 5
4	Tillicoultry - -	23 8 6	11 14 3	23 8 6	...	11 14 3
	Total - -	104 12 11	52 6 5½	121 1 5	7 14 8	60 1 0
	DUMBARTON.					
1	Arrochar - - -	4 16 8	2 8 4	5 0 0	...	2 8 4
2	Bonhill - - -	46 19 7	23 9 9½	47 12 0	0 9 8	23 19 5
3	Cardross - - -	32 4 0	16 2 0	32 10 0	...	16 2 0
4	Cumbernauld - -	33 19 10	16 19 11	35 2 4	0 9 8	17 9 7
5	Dumbarton - -	28 18 2	14 9 1	32 14 0	1 18 8	16 7 9
6	Kilpatrick (New) -	26 2 1	13 1 0½	27 15 6	0 19 4	14 0 4
7	Kirkintilloch - -	62 8 9	31 4 4½	64 0 3	0 19 4	32 3 8
8	Luss - - -	8 9 10	4 4 11	8 10 0	...	4 4 11
9	Roseneath - -	7 7 0	3 13 6	10 0 0	1 9 0	5 2 6
10	Row - - -	29 0 9	14 10 4½	35 4 2	2 18 0	17 8 4
	Total - -	280 6 8	140 3 4	298 8 3	9 3 8	149 6 10
	DUMFRIES.					
1	Annan - - -	39 17 10	19 18 11	40 0 0	...	19 18 11
2	Caerlaverock - -	9 15 9	4 17 10½	12 0 0	0 19 4	5 17 2
3	Canonbie - -	23 13 9	11 16 10½	24 0 0	...	11 16 10
4	Closeburn - -	12 15 0	6 7 6	12 15 0	...	6 7 6
5	Cummertrees - -	10 6 2	5 3 1	11 7 2	0 9 8	5 12 9
6	Dalton - - -	5 3 0	2 11 6	6 6 0	0 9 8	3 1 2
7	Dornock - - -	6 12 4	3 6 2	11 2 9	2 8 4	5 14 6
8	Dryfesdale - -	16 7 0	8 3 6	20 0 0	1 18 8	10 2 2
9	Dumfries - - -	80 4 4	40 2 2	118 15 10	18 17 0	58 19 2
10	Dunscore - - -	11 17 0	5 18 6	15 17 6	1 18 8	7 17 2
11	Durrisdeer - -	11 13 3	5 16 7½	13 4 2	0 19 4	6 15 11
12	Eskdalemuir - -	5 7 8	2 13 10	7 10 9	0 19 4	3 13 2
13	Ewes - - -	2 14 8	1 7 4	3 0 0	...	1 7 4
14	Glencairn - -	16 18 1	8 9 0½	17 0 0	...	8 9 0

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
15	Graitny	13	15	1	6	17	6½	18	3	4	1	18	8	8	16	2
16	Hoddam	12	5	8	6	2	10	27	18	4	7	14	8	13	17	6
17	Holywood	8	5	9	4	2	10½	10	11	0	0	19	4	5	2	2
18	Hutton	6	14	10	3	7	5	8	0	0	0	9	8	3	17	1
19	Keir	7	13	9	3	16	10½	8	6	5	0	9	8	4	6	6
20	Kirkconnel	9	8	4	4	14	2	11	1	0	0	19	4	5	13	6
21	Kirkmahoe	12	5	0	6	2	6	14	1	0	0	19	4	7	1	10
22	Kirkmichael	8	18	10	4	9	5	10	9	6	0	19	4	5	8	9
23	Kirkpatrick-Fleming	13	4	4	6	12	2	20	15	10	3	17	4	10	9	6
24	Langholm	22	0	7	11	0	3½	22	1	0		...		11	0	3
25	Lochmaben	21	18	10	10	19	5	27	13	0	2	18	0	13	17	5
26	Middlebie	16	15	11	8	7	11½	30	12	8	6	15	4	15	3	3
27	Morton	16	17	7	8	8	9½	24	9	4	3	17	4	12	6	1
28	Mousewald	5	6	8	2	13	4	8	17	1	1	18	8	4	12	0
29	Ruthwell	8	1	3	4	0	7½	9	18	0	0	19	4	4	19	11
30	Sanquhar	27	18	10	13	19	5	30	2	0	0	19	4	14	18	9
31	Tinwald	8	9	6	4	4	9	12	7	6	1	18	8	6	3	5
32	Torthorwald	10	3	3	5	1	7½	16	3	1	2	18	0	7	19	7
33	Westerkirk	5	6	4	2	13	2	12	0	0	3	7	8	6	0	10
	Total	488	16	2	244	8	1	636	9	3	72	19	8	317	7	3
	EDINBURGH.															
1	Borthwick	12	12	7	6	6	3½	13	0	6		...		6	6	3
2	Calder (Mid)	11	6	8	5	13	4	11	6	8		...		5	13	4
3	Calder (West)	13	0	3	6	10	1½	13	0	3		...		6	10	1
4	Canongate	67	6	7	33	13	3½	79	12	7	5	16	0	39	9	3
5	Carrington	4	13	0	2	6	6	5	11	6	0	9	8	2	16	2
6	Cockpen	16	9	9	8	4	10½	16	12	1		...		8	4	10
7	Colinton	16	0	1	8	0	0½	21	0	0	2	8	4	10	8	4
8	Corstorphine	11	6	2	5	13	1	25	1	11	6	15	4	12	8	5
9	Cramond	14	19	2	7	9	7	25	17	11	5	6	4	12	15	11
10	Cranston	8	16	3	4	8	1½	15	9	6	3	7	8	7	15	9
11	Crichton	10	16	3	5	8	1½	11	0	0		...		5	8	1
12	Currie	15	2	1	7	11	0½	22	17	0	3	17	4	11	8	4
13	Duddingstone	29	11	2	14	15	7	41	4	7	5	16	0	20	11	7
14	Edinburgh	469	8	4	234	14	2	660	7	5	92	6	4	327	0	6
15	Fala	3	3	5	1	11	8½	5	0	0	0	19	4	2	11	0
16	Glencross	5	10	7	2	15	3½	5	10	7		...		2	15	3
17	Inveresk	55	18	11	27	19	5½	61	0	0	2	8	4	30	7	9
18	Kirknewton	11	12	7	5	16	3½	11	13	0		...		5	16	3
19	Lasswade	35	6	7	17	13	3½	47	16	11	6	5	8	23	18	11
20	Leith (North)	57	9	11	28	14	11½	74	1	11	8	4	4	36	19	3
21	Leith (South)	133	18	0	66	19	0	213	5	10	38	3	8	105	2	8
22	Liberton	24	5	1	12	2	6½	25	15	0	0	9	8	12	12	2
23	Newbattle	14	16	5	7	8	2½	18	16	0	1	18	8	9	6	10
24	Newton	12	5	1	6	2	6½	16	17	6	2	8	4	8	10	10
25	Penicuick	20	1	10	10	0	11	20	3	4		...		10	0	11
26	Ratho	13	4	8	6	12	4	13	6	8		...		6	12	4
27	St Cuthberts	486	17	0	243	8	6	622	19	2	65	14	8	309	3	2
28	Temple	9	13	2	4	16	7	10	0	0		...		4	16	7
	Total	1,585	11	7	792	15	9½	2,108	7	10	252	15	8	1,045	10	9
	ELGIN OR MORAY.															
1	Abernethy	15	5	4	7	12	8	20	12	0	2	8	4	10	1	0
2	Alves	6	17	10	3	8	11	7	0	0		...		3	8	11
3	Dallas	9	16	6	4	18	3	10	0	0		...		4	18	3
4	Drainy	11	8	9	5	14	4½	11	11	0		...		5	14	4
5	Duffus	19	1	11	9	10	11½	20	0	0	0	9	8	10	0	7

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
6	Duthill	14	14	10	7	7	5	15	0	0		...		7	7	5
7	Dyke and Moy	10	6	3	5	3	1½	10	10	0		...		5	3	1
8	Edinkillie	10	6	2	5	3	1	10	10	0		...		5	3	1
9	Elgin	44	7	1	22	3	6½	47	0	0	1	9	0	23	12	6
10	Forres	26	1	10	13	0	11	26	18	0	0	9	8	13	10	7
11	Kinloss	9	1	6	4	10	9	9	2	6		...		4	10	9
12	Knockando	13	1	10	6	10	11	18	0	0	2	8	4	8	19	3
13	New Spynie	8	15	9	4	7	10½	8	15	9		...		4	7	10
14	Rafford	7	19	4	3	19	8	8	8	0		...		3	19	8
15	Rothes	14	7	11	7	3	11½	27	18	6	6	15	4	13	19	3
16	St Andrews-Lhanbride	9	3	9	4	11	10½	9	9	0		...		4	11	10
17	Urquhart	16	16	0	8	8	0	17	0	0		...		8	8	0
	Total	247	12	7	123	16	3½	277	14	9	14	0	4	137	16	4
	FIFE.															
1	Abdie	11	15	7	5	17	9½	12	0	0		...		5	17	9
2	Aberdour	13	19	5	6	19	8½	22	6	6	3	17	4	10	17	0
3	Anstruther (Easter)	7	0	2	3	10	1	7	17	6	0	9	8	3	19	9
4	Auchtermuchty	23	11	11	11	15	11½	23	12	0		...		11	15	11
5	Auchtertool	4	0	0	2	0	0	5	15	0	0	19	4	2	19	4
6	Beath	7	12	0	3	16	0	8	0	0		...		3	16	0
7	Burntisland	15	10	9	7	15	4½	17	10	7	0	19	4	8	14	8
8	Cameron	9	2	4	4	11	2	9	2	4		...		4	11	2
9	Carnbee	8	2	11	4	1	5½	8	3	0		...		4	1	5
10	Collessie	10	17	3	5	8	7½	11	17	10	0	9	8	5	18	3
11	Crail	13	11	4	6	15	8	14	14	0	0	9	8	7	5	4
12	Creich	3	4	11	1	12	5½	6	1	7	1	9	0	3	1	5
13	Cults	6	9	7	3	4	9½	6	10	0		...		3	4	9
14	Cupar	49	5	6	24	12	9	50	0	0	0	9	8	25	2	5
15	Dairsie	5	1	0	2	10	6	5	5	0		...		2	10	6
16	Dalgety	9	4	5	4	12	2½	10	0	0	0	9	8	5	1	10
17	Elie	6	7	6	3	3	9	10	0	0	1	18	8	5	2	5
18	Falkland	21	15	10	10	17	11	22	6	4	0	9	8	11	7	7
19	Ferry-Port-on-Craig	12	13	10	6	6	11	18	9	0	2	18	0	9	4	11
20	Forgan	9	4	1	4	12	0½	10	0	0	0	9	8	5	1	8
21	Inverkeithing	18	8	11	9	4	5½	20	0	0	0	19	4	10	3	9
22	Kennoway	14	18	1	7	9	0½	15	0	0		...		7	9	0
23	Kettle	16	17	2	8	8	7	17	0	0		...		8	8	7
24	Kilconquhar	19	13	5	9	16	8½	25	0	0	2	8	4	12	5	0
25	Kilmany	5	6	4	2	13	2	5	10	5		...		2	13	2
26	Kilrenny	14	17	4	7	8	8	15	0	0		...		7	8	8
27	Kinghorn	21	8	0	10	14	0	29	11	2	3	17	4	14	11	4
28	Kinglassie	8	14	5	4	7	2½	9	0	0		...		4	7	2
29	Kirkcaldy	35	14	3	17	17	1½	46	13	2	5	6	4	23	3	5
30	Largo	20	15	6	10	7	9	29	5	6	3	17	4	14	5	1
31	Leuchars	15	6	11	7	13	5½	18	0	0	1	9	0	9	2	5
32	Logie	3	5	5	1	12	8½	5	0	0	0	19	4	2	12	0
33	Markinch	45	0	11	22	10	5½	45	11	0	0	9	8	23	0	1
34	Monimail	9	1	6	4	10	9	14	9	6	2	8	4	6	19	1
35	Newburgh	20	7	4	10	3	8	20	10	0		...		10	3	8
36	St Andrews	44	5	4	22	2	8	45	3	1	0	9	8	22	12	4
37	St Leonards	4	0	9	2	0	4½	4	4	0		...		2	0	4
38	Scoonie	20	13	7	10	6	9½	22	0	0	0	9	8	10	16	5
39	Strathmiglo	16	10	3	8	5	1½	16	10	3		...		8	5	1
40	Wemyss	37	19	9	18	19	10½	38	0	0		...		18	19	10
	Total	641	15	6	320	17	9	720	18	9	38	3	8	359	0	6

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	FORFAR.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Aberlemno	7	19	10	3	19	11	8	0	0		...		3	19	11
2	Arbirlot	8	3	3	4	1	7½	10	1	10	0	19	4	5	0	11
3	Arbroath	58	19	0	29	9	6	61	10	0	1	9	0	30	18	6
4	Auchterhouse	6	0	1	3	0	0½	6	1	0		...		3	0	0
5	Barry	16	0	9	8	0	4½	16	16	0	0	9	8	8	10	0
6	Brechin	55	2	6	27	11	3	70	15	0	7	14	8	35	5	11
7	Carmylie	8	12	11	4	6	5½	9	10	6	0	9	8	4	16	1
8	Craig	14	3	7	7	1	9½	14	3	7		...		7	1	9
9	Dunnichen	11	16	11	5	18	5½	14	0	0	0	19	4	6	17	9
10	Edzell	8	11	9	4	5	10½	10	0	0	0	9	8	4	15	6
11	Farnell	4	13	3	2	6	7½	7	0	0	0	19	4	3	5	11
12	Forfar	70	2	11	35	1	5½	70	10	0		...		35	1	5
13	Glammis	17	9	10	8	14	11	17	10	0		...		8	14	11
14	Guthrie	4	2	9	2	1	4½	5	0	0	0	9	8	2	11	0
15	Inverarity	7	10	7	3	15	3½	12	4	0	2	8	4	6	3	7
16	Inverkeillor	14	13	7	7	6	9½	16	12	6	0	19	4	8	6	1
17	Kettins	8	13	3	4	6	7½	9	0	0		...		4	6	7
18	Kingoldrum	3	13	4	1	16	8	3	14	0		...		1	16	8
19	Kirkden	10	16	3	5	8	1½	11	7	4	0	9	8	5	17	9
20	Kirriemuir	51	13	2	25	16	7	53	1	0	0	9	8	26	6	3
21	Liff and Benvie	29	16	3	14	18	1½	53	15	6	11	12	0	26	10	1
22	Lintrathen	8	3	6	4	1	9	9	5	0	0	9	8	4	11	5
23	Logie-Pert	11	15	7	5	17	9½	17	7	6	2	18	0	8	15	9
24	Mains and Strathmartin	15	18	8	7	19	4	24	2	0	3	17	4	11	16	8
25	Monifieth	25	6	2	12	13	1	27	12	0	0	19	4	13	12	5
26	Montrose	102	4	3	51	2	1½	106	14	0	1	18	8	53	0	9
27	Newtyle	9	4	4	4	12	2	10	0	0	0	9	8	5	1	10
28	Oathlaw	3	10	0	1	15	0	3	10	0		...		1	15	0
29	Panbride	10	8	5	5	4	2½	12	1	0	0	19	4	6	3	6
30	Rescobie	6	7	2	3	3	7	7	0	0	0	9	8	3	13	3
31	St Vigeans	64	2	3	32	1	1½	66	10	0	0	19	4	33	0	5
32	Strickathrow	4	6	4	2	3	2	9	6	6	2	8	4	4	11	6
	Total	680	2	5	340	1	2½	774	0	3	45	8	8	385	9	1
	HADDINGTON.															
1	Aberlady	7	18	7	3	19	3½	17	15	6	4	16	8	8	15	11
2	Dirleton	11	13	10	5	16	11	15	0	0	1	9	0	7	5	11
3	Dunbar	32	12	0	16	6	0	38	0	3	2	8	4	18	14	4
4	Garvald	6	19	2	3	9	7	10	0	0	1	9	0	4	18	7
5	Gladsmuir	12	16	7	6	8	3½	13	10	6	0	9	8	6	17	11
6	Haddington	39	15	1	19	17	6½	51	1	0	5	6	4	25	3	10
7	Humbie	7	2	2	3	11	1	10	0	0	1	9	0	5	0	1
8	North Berwick	12	9	1	6	4	6½	20	0	0	3	17	4	10	1	10
9	Ormiston	6	4	9	3	2	4½	10	0	0	1	18	8	5	1	0
10	Pencaitland	8	16	1	4	8	0½	10	10	6	0	19	4	5	7	4
11	Prestonkirk	14	2	3	7	1	1½	17	10	0	1	9	0	8	10	1
12	Prestonpans	15	14	1	7	17	0½	20	0	0	1	18	8	9	15	8
13	Salton	6	0	3	3	0	1½	8	0	0	0	19	4	3	19	5
14	Spot	5	0	6	2	10	3	9	2	7	1	18	8	4	8	11
15	Stenton	5	7	2	2	13	7	5	10	0		...		2	13	7
16	Tranent	27	6	7	13	13	3½	31	17	0	2	8	4	16	1	7
17	Yester	8	7	0	4	3	6	10	0	0	0	19	4	5	2	10
	Total	228	5	2	114	2	7	297	17	4	33	16	8	147	18	10

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	INVERNESS.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Alvie	8	2	0	4	1	0	13	7	3	2	8	4	6	9	4
2	Ardersier	11	2	9	5	11	4½	12	0	0	0	9	8	6	1	0
3	Barra	19	13	10	9	16	11	46	0	0	12	11	4	22	8	3
4	Boleskine & Abertarff	15	12	8	7	16	4	19	18	2	1	18	8	9	15	0
5	Bracadale	15	4	0	7	12	0	35	0	0	9	13	4	17	5	4
6	Cromdale	28	14	11	14	7	5½	35	0	0	2	18	0	17	5	5
7	Dores	14	1	8	7	0	10	18	0	0	1	18	8	8	19	6
8	Duirnish	40	4	6	20	2	3	42	0	0	0	19	4	21	1	7
9	Glenelg	22	14	10	11	7	5	50	0	0	13	1	0	24	8	5
10	Harris	35	15	1	17	17	6½	82	14	0	22	14	4	40	11	10
11	Inverness	108	8	1	54	4	0½	110	2	0	0	19	4	55	3	4
12	Kilmalie	44	19	6	22	9	9	45	0	0	...			22	9	9
13	Kilmonivaig	23	5	2	11	12	7	35	5	0	5	16	0	17	8	7
14	Kilmorack	22	9	0	11	4	6	22	9	0	...			11	4	6
15	Kilmuir (Skye)	28	6	4	14	3	2	28	6	4	...			14	3	2
16	Kiltarlity	23	18	2	11	19	1	23	18	2	...			11	19	1
17	Kingussie	17	1	2	8	10	7	25	0	0	3	17	4	12	7	11
18	Kirkhill	13	16	3	6	18	1½	15	0	0	0	9	8	7	7	9
19	Laggan	10	0	2	5	0	1	20	0	0	4	16	8	9	16	9
20	Petty	13	4	2	6	12	1	13	5	0	...			6	12	1
21	Portree	29	15	8	14	17	10	30	0	0	...			14	17	10
22	Sleat	22	11	0	11	5	6	35	16	8	6	5	8	17	11	2
23	Snizort	25	19	10	12	19	11	26	0	0	...			12	19	11
24	Uist (North)	36	18	0	18	9	0	36	18	0	...			18	9	0
25	Uist (South)	57	5	9	28	12	10½	70	0	0	6	5	8	34	18	6
	Total	689	4	6	344	12	3	890	19	7	97	3	0	441	15	0
	KINCARDINE.															
1	Arbuthnot	7	18	7	3	19	3½	12	7	0	1	18	8	5	17	11
2	Banchory Devenick	20	13	3	10	6	7½	21	5	0	0	9	8	10	16	3
3	Banchory Ternan	18	1	9	9	0	10½	20	0	0	0	19	4	10	0	2
4	Benholm	12	8	11	6	4	5½	13	11	2	0	9	8	6	14	1
5	Bervie	9	8	8	4	14	4	9	10	0	...			4	14	4
6	Dunottar	14	2	10	7	1	5	16	11	7	0	19	4	8	0	9
7	Durris	8	13	3	4	6	7½	9	0	0	...			4	6	7
8	Fettercairn	14	0	1	7	0	0½	20	0	0	2	18	0	9	18	0
9	Fetteresso	39	7	2	19	13	7	46	5	7	3	7	8	23	1	3
10	Fordoun	18	5	11	9	2	11½	18	10	0	...			9	2	11
11	Glenbervie	10	9	3	5	4	7½	10	9	3	...			5	4	7
12	Kinneff	7	15	5	3	17	8½	8	0	0	...			3	17	8
13	Laurencekirk	13	17	8	6	18	10	13	0	0	1	18	8	8	17	6
14	Marykirk	18	0	6	9	0	3	21	5	0	1	9	0	10	9	3
15	Nigg	12	8	0	6	4	0	13	5	7	0	9	8	6	13	8
16	St Cyrus	12	1	8	6	0	10	12	1	8	...			6	0	10
	Total	287	12	11	118	16	5½	270	1	10	14	19	8	133	15	9
	KINROSS.															
1	Cleish	5	6	4	2	13	2	5	10	0	...			2	13	2
2	Kinross	20	11	6	10	5	9	21	0	0	...			10	5	9
	Total	25	17	10	12	18	11	26	10	0	...			12	18	11

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
	KIRKCUDBRIGHT.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1	Anwoth	7	2	6	3	11	3	8	0	0	0	9	8	4	0	11
2	Balmaclellan	9	3	1	4	11	6½	9	3	1	...			4	11	6
3	Balmaghie	10	8	8	5	4	4	17	7	10	3	7	8	8	12	0
4	Borgue	9	0	4	4	10	2	20	0	0	5	6	4	9	16	6
5	Buittle	8	10	11	4	5	5½	9	16	3	0	9	8	4	15	1
6	Carsphairn	6	11	8	3	5	10	10	0	0	1	9	0	4	14	10
7	Colvend	12	1	4	6	0	8	13	10	5	0	9	8	6	10	4
8	Dalry	10	2	6	5	1	3	13	2	0	1	9	0	6	10	3
9	Girthon	15	2	6	7	11	3	26	0	0	5	6	4	12	17	7
10	Kells	9	6	10	4	13	5	17	1	0	3	17	4	8	10	9
11	Kelton	21	14	2	10	17	1	35	0	0	6	5	8	17	2	9
12	Kirkbean	6	19	2	3	9	7	12	3	9	2	8	4	5	17	11
13	Kirkcudbright	26	12	5	13	6	2½	35	3	3	4	7	0	17	13	2
14	Kirkgunzeon	5	3	0	2	11	6	8	2	10	1	9	0	4	0	6
15	Kirkmabreck	14	19	4	7	9	8	17	8	8	0	19	4	8	9	0
16	Kirkpatrick-Durham	11	19	7	5	19	9½	20	13	6	4	7	0	10	6	9
17	Kirkpatrick-Irongray	7	9	8	3	14	10	13	3	9	2	18	0	6	12	10
18	Lochrutton	5	6	4	2	13	2	8	0	0	1	9	0	4	2	2
19	Minnigaff	15	4	4	7	12	2	16	0	3	0	9	8	8	1	10
20	New Abbey	8	3	10	4	1	11	12	9	1	1	18	8	6	0	7
21	Parton	6	10	5	3	5	2½	10	0	0	1	9	0	4	14	2
22	Rerrick	13	13	2	6	16	7	29	14	0	7	14	8	14	11	3
23	Terregles	4	11	0	2	5	6	7	15	0	1	9	0	3	14	6
24	Tongland	6	11	6	3	5	9	17	11	0	5	6	4	8	12	1
25	Troqueer	32	17	2	16	8	7	46	15	3	6	15	4	23	3	11
26	Urr	24	3	9	12	1	10½	47	18	9	11	12	0	23	13	10
	Total	309	9	2	154	14	7	481	19	8	83	2	8	237	17	0
	LANARK.															
1	Avondale	48	5	7	24	2	9⅓	49	0	0	0	9	8	24	12	5
2	Barony	718	4	3	359	2	1½	966	19	11	120	7	0	479	9	1
3	Cadder	34	11	4	17	5	8	38	16	0	1	18	8	19	4	4
4	Cambusnethan	43	15	5	21	17	8½	43	15	5	...			21	17	8
5	Carnwath	28	13	2	14	6	7	28	15	0	...			14	6	7
6	Covington	4	1	8	2	0	10	4	4	0	...			2	0	10
7	Culter	4	6	6	2	3	3	5	0	0	0	9	8	2	12	11
8	Dalserf	23	7	4	11	13	8	23	14	9	...			11	13	8
9	Douglas	19	18	3	9	19	1½	25	4	0	2	8	4	12	7	5
10	Dunsyre	2	8	0	1	4	0	2	8	0	...			1	4	0
11	Glasgow	1,001	10	6	500	15	3	1,947	12	2	457	4	8	957	19	11
12	Glassford	12	2	2	6	1	1	14	0	0	0	19	4	7	0	5
13	Gorbals	69	1	3	34	10	7½	70	5	5	0	9	8	35	0	3
14	Govan	310	13	7	155	6	9½	484	19	8	84	2	0	239	8	9
15	Hamilton	76	7	5	38	3	8½	87	0	0	5	6	4	43	10	0
16	Lanark	55	19	10	27	19	11	55	19	10	...			27	19	11
17	Lesmahagow	52	2	5	26	1	2⅓	53	7	6	0	9	8	26	10	10
18	Monkland (Old)	133	8	11	66	14	5⅓	138	15	8	2	8	4	69	2	9
19	Walston	3	17	0	1	18	6	3	17	6	...			1	18	6
	Total	2,642	14	7	1,321	7	3½	4,043	14	10	676	13	4	1,998	0	3
	LINLITHGOW.															
1	Abercorn	15	12	0	7	16	0	15	12	0	...			7	16	0
2	Bathgate	28	12	10	14	6	5	31	0	0	0	19	4	15	5	9
3	Borrowstounness	16	10	0	8	5	0	25	9	6	4	7	0	12	12	0
4	Carriden	8	16	2	4	8	1	20	0	0	5	6	4	9	14	5
5	Dalmeny	10	10	4	5	5	2	10	10	4	...			5	5	2
6	Ecclesmachen	2	5	9	1	2	10½	4	14	6	0	19	4	2	2	2

County and Parish.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parish.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Kirkliston - -	22 11 5	11 5 8½	23 0 0	...	11 5 8
Livingstone - -	7 6 5	3 13 2½	10 0 0	1 9 0	5 2 2
Queensferry - -	4 17 7	2 8 9½	8 8 0	1 18 8	4 7 5
Uphall - - -	11 1 6	5 10 9	11 1 6	...	5 10 9
Whitburn - -	18 18 1	9 9 0½	19 0 0	...	9 9 0
Total - -	147 2 1	73 11 0½	178 15 10	14 19 8	88 10 6
NAIRN.					
Ardclach - - -	9 16 2	4 18 1	10 0 0	...	4 18 1
Auldearn - - -	11 16 8	5 18 4	13 13 4	0 19 4	6 17 8
Cawdor - - -	8 19 8	4 9 10	11 0 0	0 19 4	5 9 2
Nairn - - -	26 10 1	13 5 0½	32 0 0	2 8 4	15 13 4
Total - -	57 2 7	28 11 3½	66 13 4	4 7 0	32 18 3
ORKNEY & SHETLAND					
Birsay & Harray, Orkney	18 15 11	9 7 11½	18 16 0	...	9 7 11
Kirkwall, Do.	27 3 7	13 11 9½	48 19 3	10 12 8	24 4 5
Ronaldshay (South) Do.	26 12 4	13 6 2	33 19 3	3 7 8	16 13 10
Stromness, Do.	20 6 1	10 3 0½	21 0 0	0 9 8	10 12 8
Westray & Papa Westray	16 12 11	8 6 5½	50 0 0	15 19 0	24 5 5
Lerwick, Shetland	23 1 9	11 10 10½	30 0 0	3 7 8	14 18 6
Tingwall Do.	24 12 10	12 6 5	25 0 0	...	12 6 5
Total - -	157 5 5	78 12 8½	227 14 6	33 16 8	112 9 2
PEEBLES.					
Drumelzier - -	1 18 0	0 19 0	2 4 6	...	0 19 0
Eddlestone - -	6 3 8	3 1 10	6 6 0	...	3 1 10
Innerleithen - -	7 15 2	3 17 7	9 2 5	0 9 8	4 7 3
Linton - - -	11 16 8	5 18 4	12 14 0	0 9 8	6 8 0
Manor - - -	2 5 0	1 2 6	3 10 0	0 9 8	1 12 2
Newlands - -	8 11 7	4 5 9½	8 12 0	...	4 5 9
Skirling - - -	2 13 10	1 6 11	2 14 0	...	1 6 11
Stobo - - -	3 15 0	1 17 6	3 17 0	...	1 17 6
Traquair - - -	5 13 8	2 16 10	6 1 0	...	2 16 10
Total - -	50 12 7	25 6 3½	55 0 11	1 9 0	26 15 3
PERTH.					
Abernethy - -	14 10 0	7 5 0	14 10 0	...	7 5 0
Alyth - - -	22 14 8	11 7 4	22 14 8	...	11 7 4
Auchterarder - -	25 8 8	12 14 4	26 7 0	0 9 8	13 4 0
Auchtergaven - -	25 8 4	12 14 2	26 2 0	0 9 8	13 3 10
Blairgowrie - -	25 6 2	12 13 1	25 6 2	...	12 13 1
Collace - - -	5 6 0	2 13 0	5 6 0	...	2 13 0
Comrie - - -	20 11 10	10 5 11	21 0 0	...	10 5 11
Coupar-Angus - -	20 0 3	10 0 1½	20 0 3	...	10 0 1
Crieff - - -	31 11 10	15 15 11	32 0 0	...	15 15 11
Culross - - -	11 5 7	5 12 9½	15 0 0	1 18 8	7 11 5
Dull - - - -	31 15 2	15 17 7	32 0 0	...	15 17 7
Dunbarney - -	8 1 0	4 0 6	18 0 0	4 16 8	8 17 2
Dunkeld - - -	8 16 11	4 8 5½	10 0 0	0 9 8	4 18 1
Dunning - - -	16 12 6	8 6 3	17 10 6	0 9 8	8 15 11
Errol - - -	21 7 9	10 13 10½	24 19 6	1 18 8	12 12 6

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
16	Forgandenny	6	8	6	3	4	3	6	10	0	...			3	4	3
17	Fortingall	22	16	8	11	8	4	27	2	5	1	18	8	13	7	0
18	Fossaway	14	7	4	7	3	8	14	8	0	...			7	3	8
19	Fowlis Wester	13	8	2	6	14	1	14	0	0	0	9	8	7	3	9
20	Glendevon	1	6	2	0	13	1	1	7	0	...			0	13	1
21	Inchture	5	19	6	2	19	9	6	0	0	...			2	19	9
22	Kenmore	20	9	11	10	4	11½	21	0	0	0	9	8	10	14	7
23	Killin	14	3	8	7	1	10	19	10	8	2	8	4	9	10	2
24	Kilmadock	31	13	7	15	16	9½	41	1	0	4	7	0	20	3	9
25	Kincardine	17	8	9	8	14	4½	18	0	0	0	9	8	9	4	0
26	Kinfauns	5	12	6	2	16	3	8	0	0	0	19	4	3	15	7
27	Kinnoull	22	9	10	11	4	11	24	1	0	0	19	4	12	4	3
28	Kirkmichael	11	15	4	5	17	8	12	0	0	...			5	17	8
29	Longforgan	12	10	8	6	5	4	13	0	0	...			6	5	4
30	Madderty	4	19	0	2	9	6	5	0	0	...			2	9	6
31	Methven	18	9	5	9	4	8½	21	10	0	1	9	0	10	13	8
32	Moneydie	2	12	6	1	6	3	4	11	2	0	19	4	2	5	7
33	Muckhart	5	6	9	2	13	4½	5	7	0	...			2	13	4
34	Muthil	24	15	2	12	7	7	25	0	0	...			12	7	7
35	Redgorton	14	11	4	7	5	8	16	2	9	0	19	4	8	5	0
36	Rhynd	3	2	9	1	11	4½	3	3	6	...			1	11	4
37	Scone	17	13	2	8	16	7	18	0	0	...			8	16	7
38	St Martins	8	1	9	4	0	10½	8	1	9	...			4	0	10
39	Trinity Gask	5	0	1	2	10	0½	7	0	0	0	19	4	3	9	4
40	Tullialan	22	9	3	11	4	7½	23	0	0	0	9	8	11	14	3
	Total	616	8	5	308	4	2½	673	12	4	27	11	0	335	14	8
	RENFREW.															
1	Abbey	198	12	11	99	6	5½	303	14	3	53	3	4	152	9	9
2	Eaglesham	18	19	4	9	9	8	19	1	7	...			9	9	8
3	Erskine	10	19	10	5	9	11	12	0	0	0	9	8	5	19	7
4	Greenock	250	1	9	125	0	10½	298	11	2	23	4	0	148	4	10
5	Houstoun	21	5	7	10	12	9½	25	0	0	1	18	8	12	11	5
6	Inchinnan	5	2	4	2	11	2	5	5	0	...			2	11	2
7	Innerkip and Gourock	26	14	4	13	7	2	33	4	9	3	7	8	16	14	10
8	Kilbarchan	40	15	11	20	7	11½	41	0	0	...			20	7	11
9	Kilmalcolm	11	15	8	5	17	10	15	0	0	1	9	0	7	6	10
10	Lochwinnoch	36	16	10	18	8	5	37	0	0	...			18	8	5
11	Mearns	23	4	9	11	12	4½	24	0	0	0	9	8	12	2	0
12	Neilston	77	2	5	38	11	2½	80	1	8	1	9	0	40	0	2
13	Paisley	218	5	11	109	2	11½	290	8	6	34	16	0	143	18	11
14	Port-Glasgow	47	8	10	23	14	5	150	0	0	49	15	8	73	10	1
15	Renfrew	22	9	0	11	4	6	24	0	0	0	19	4	12	3	10
	Total	1,009	15	5	504	17	8½	1,363	6	11	171	2	0	675	19	5
	ROSS & CROMARTY.															
1	Alness	10	11	6	5	5	9	16	16	6	2	18	0	8	3	9
2	Avoch	14	11	7	7	5	9½	20	0	0	2	8	4	9	14	1
3	Barvas	31	17	0	15	18	6	50	0	0	8	14	0	24	12	6
4	Contin	14	15	0	7	7	6	21	0	0	2	18	0	10	5	6
5	Cromarty	19	8	2	9	14	1	20	0	0	0	9	8	10	3	9
6	Dingwall	15	17	2	7	18	7	20	0	0	1	18	8	9	17	3
7	Edderton	8	2	6	4	1	3	20	9	9	5	16	0	9	17	3
8	Fearn	13	9	1	6	14	6½	25	14	10	5	16	0	12	10	6
9	Fodderty	20	6	2	10	3	1	23	13	3	1	9	0	11	12	1

County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Gairloch	40	13	4	20	6	8	125	6	5	41	1	8	61	8	4
Glenshiel	6	4	2	3	2	1	10	0	0	1	18	8	5	0	9
Killearnan	12	8	1	6	4	0½	30	2	9	8	14	0	14	18	0
Kilmuir (Easter)	11	19	11	5	19	11½	19	9	2	3	7	8	9	7	7
Kiltearn	11	19	4	5	19	8	13	10	6	0	19	4	6	19	0
Kincardine	17	11	4	8	15	8	18	0	0		...		8	15	8
Kintail	9	14	8	4	17	4	18	9	8	4	7	0	9	4	4
Knockbain	20	0	9	10	0	4½	21	0	0	0	9	8	10	10	0
Lochalsh	21	12	10	10	16	5	28	11	4	3	7	8	14	4	1
Lochcarron	16	6	8	8	3	4	37	6	0	10	3	0	18	6	4
Lochs	30	8	10	15	4	5	30	8	10		...		15	4	5
Logie Easter	8	3	10	4	1	11	22	13	1	6	15	4	10	17	3
Nigg	10	15	4	5	7	8	17	0	0	2	18	0	8	5	8
Resolis	12	2	0	6	1	0	25	9	2	6	5	8	12	6	8
Rosemarkie	12	19	7	6	9	9½	20	0	0	3	7	8	9	17	5
Rosskeen	26	17	0	13	8	6	36	18	3	4	16	8	18	5	2
Stornoway	50	3	11	25	1	11½	50	3	11		...		25	1	11
Tain	24	8	9	12	4	4½	27	17	1	1	9	0	13	13	4
Tarbat	13	15	9	6	17	10½	35	8	4	10	12	8	17	10	6
Urquhart	23	8	3	11	14	1½	32	7	9	4	7	0	16	1	1
Urray	21	4	4	10	12	2	21	4	4		...		10	12	2
Total	551	16	10	275	18	5	859	0	11	147	8	4	423	6	4
ROXBURGH.															
Ancrum	10	19	10	5	9	11	15	1	3	1	18	8	7	8	7
Bowden	6	13	10	3	6	11	10	0	0	1	9	0	4	15	11
Castleton	17	15	10	8	17	11	94	15	0	37	4	4	46	2	3
Ednam	5	2	6	2	11	3	6	0	0	0	9	8	3	0	11
Hawick	47	18	6	23	19	3	50	6	0	0	19	4	24	18	7
Jedburgh	38	12	8	19	6	4	39	17	4	0	9	8	19	16	0
Kelso	38	17	0	19	8	6	42	18	2	1	18	8	21	7	2
Lilliesleaf	6	0	5	3	0	2⅓	11	0	6	2	8	4	5	8	6
Maxton	3	11	8	1	15	10	10	6	9	3	7	8	5	3	6
Minto	3	11	1	1	15	6⅓	9	6	6	2	8	4	4	3	10
Roxburgh	7	12	11	3	16	5⅔	12	11	6	2	8	4	6	4	9
St Boswells	5	12	9	2	16	4⅓	5	13	0		...		2	16	4
Southdean	7	4	8	3	12	4	8	0	0	0	9	8	4	2	0
Sprouston	11	4	10	5	12	5	16	6	0	2	8	4	8	0	9
Yetholm	9	15	7	4	17	9½	17	4	2	3	7	8	8	5	5
Total	220	14	1	110	7	0½	349	0	2	61	7	8	171	14	6
SELKIRK.															
Ettrick	4	7	6	2	3	9	15	0	0	5	6	4	7	10	1
Kirkhope	5	5	4	2	12	8	8	10	0	1	9	0	4	1	8
Selkirk	25	8	1	12	14	0½	28	0	0	1	9	0	14	3	0
Yarrow	5	10	4	2	15	2	8	10	0	1	9	0	4	4	2
Total	40	11	3	20	5	7½	60	0	0	9	13	4	29	18	11
STIRLING.															
Airth	12	1	10	6	0	11	14	3	0	0	19	4	7	0	3
Alva	16	3	2	8	1	7	16	8	10		...		8	1	7
Balfron	15	7	9	7	13	10½	16	0	0	0	9	8	8	3	6
Buchanan	6	5	8	3	2	10	8	16	8	1	9	0	4	11	10

No.	County and Parish.	Minimum Expenditure.			Share Allotted.			Actual Vouched Expenditure.			Additional Proportion.			Total Payment to Parish.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
5	Campsie	48	6	11	24	3	5½	53	19	9	2	18	0	27	1	5
6	Drymen	12	4	7	6	2	3½	12	5	0		...		6	2	3
7	Killearn	9	17	7	4	18	9½	10	0	0		...		4	18	9
8	Kilsyth	40	18	6	20	9	3	42	10	0	0	19	4	21	8	7
9	Kippen	15	0	3	7	10	1½	15	0	3		...		7	10	1
10	Lecropt	4	0	1	2	0	0½	6	6	10	0	19	4	2	19	4
11	Polmont	27	1	4	13	10	8	32	18	0	2	18	0	16	8	8
12	St Ninians	76	2	6	38	1	3	76	5	0		...		38	1	3
13	Slamannan	7	12	11	3	16	5½	7	15	0		...		3	16	5
14	Stirling	61	11	7	30	15	9½	65	5	11	1	18	8	32	14	5
	Total	352	14	8	176	7	4	377	14	3	12	11	4	188	18	4
	SUTHERLAND.															
1	Assynt	26	9	8	13	4	10	53	10	10	13	1	0	26	5	10
2	Clyne	14	14	2	7	7	1	20	4	0	2	8	4	9	15	5
3	Creich	21	10	4	10	15	2	24	12	0	1	9	0	12	4	2
4	Dornoch	22	12	4	11	6	2	23	11	0	0	9	8	11	15	10
5	Duirness	9	4	10	4	12	5	10	6	9	0	9	8	5	2	1
6	Eddrachillis	14	3	2	7	1	7	33	18	6	9	13	4	16	14	11
7	Farr	18	9	6	9	4	9	18	10	0		...		9	4	9
8	Golspie	10	2	4	5	1	2	13	2	0	1	9	0	6	10	2
9	Kildonan	17	9	0	8	14	6	28	0	0	5	6	4	14	0	10
10	Lairg	7	12	2	3	16	1	12	4	5	2	8	4	6	4	5
11	Loth	5	14	8	2	17	4	13	5	0	3	17	4	6	14	8
12	Rogart	12	10	2	6	5	1	15	6	0	1	9	0	7	14	1
13	Tongue	17	0	2	8	10	1	17	10	0		...		8	10	1
	Total	197	12	6	98	16	3	284	0	6	42	1	0	140	17	3
	WIGTON.															
1	Inch	23	16	3	11	18	1⅓	24	10	0	0	9	8	12	7	9
2	Kirkcolm	15	8	3	7	14	1½	15	10	0		...		7	14	1
3	Kirkinner	13	16	4	6	18	2	15	0	0	0	9	8	7	7	10
4	Kirkmaiden	16	12	7	8	6	3⅓	25	0	0	3	17	4	12	3	7
5	Kirkowan	11	17	2	5	18	7	16	0	0	1	18	8	7	17	3
6	Leswalt	19	15	6	9	17	9	20	0	0		...		9	17	9
7	Luce (New)	5	8	8	2	14	4	10	0	0	2	8	4	5	2	8
8	Luce (Old)	19	15	3	9	17	7½	31	0	0	5	6	4	15	3	11
9	Mochrum	20	9	11	10	4	11½	27	11	3	3	7	8	13	12	7
10	Portpatrick	17	0	6	8	10	3	25	0	0	3	17	4	12	7	7
11	Stoneykirk	23	18	5	11	19	2⅓	48	19	5	12	1	8	24	0	10
12	Stranraer	24	3	9	12	1	10½	37	0	0	6	5	8	18	7	6
13	Whithorn	21	16	8	10	18	4	23	11	6	0	19	4	11	17	8
	Total	233	19	3	116	19	7½	319	2	2	41	1	8	158	1	0

SUMMARY.—Eighth Distribution of Parliamentary Grant in aid of Medical Relief.

COUNTIES.	No. of Parishes Participating.	Minimum Expenditure.	Share Allotted.	Actual Vouched Expenditure.	Additional Proportion.	Total Payment to Parishes.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Aberdeen -	67	1,277 14 5	638 17 2½	1,475 16 0	94 5 0	733 1 1
Argyll -	27	653 2 8	326 11 4	863 7 2	101 19 8	428 10 9
Ayr - -	30	797 8 5	398 14 2½	949 3 11	72 19 8	471 13 2
Banff - -	20	325 9 10	162 14 11	390 19 1	30 18 8	193 13 4
Berwick -	13	167 1 7	83 10 9½	223 8 9	27 1 4	110 11 11
Bute - -	4	101 8 6	50 14 3	137 10 0	17 8 0	68 2 2
Caithness -	10	294 12 1	147 6 0½	357 6 7	29 19 4	177 5 3
Clackmannan -	4	104 12 11	52 6 5½	121 1 5	7 14 8	60 1 0
Dumbarton -	11	280 6 8	140 3 4	298 8 3	9 3 8	149 6 10
Dumfries -	34	488 16 2	244 8 1	636 9 3	72 19 8	317 7 3
Edinburgh -	28	1,585 11 7	792 15 9½	2,108 7 10	252 15 8	1,045 10 9
Elgin - -	17	247 12 7	123 16 3½	277 14 9	14 0 4	137 16 4
Fife - -	42	641 15 6	320 17 9	720 18 9	38 3 8	359 0 6
Forfar - -	34	680 2 5	340 1 2½	774 0 3	45 8 8	385 9 1
Haddington -	17	228 5 2	114 2 7	297 17 4	33 16 8	147 18 10
Inverness -	26	689 4 6	344 12 3	890 19 7	97 3 0	441 15 0
Kincardine -	16	237 12 11	118 16 5½	270 1 10	14 19 8	133 15 9
Kinross -	2	25 17 10	12 18 11	26 10 0	...	12 18 11
Kirkcudbright	26	309 9 2	154 14 7	481 19 8	83 2 8	237 17 0
Lanark - -	21	2,642 14 7	1,321 7 3½	4,043 14 10	676 13 4	1,998 0 3
Linlithgow -	11	147 2 1	73 11 0½	178 15 10	14 19 8	88 10 6
Nairn - -	4	57 2 7	28 11 3½	66 13 4	4 7 0	32 18 3
Ork. & Shetland	9	157 5 5	78 12 8½	227 14 6	33 16 8	112 9 2
Peebles - -	10	50 12 7	25 6 3½	55 0 11	1 9 0	26 15 3
Perth - -	46	616 8 5	308 4 2½	673 12 4	27 11 0	335 14 8
Renfrew -	16	1,009 15 5	504 17 8½	1,363 6 11	171 2 0	675 19 5
Ross - -	31	551 16 10	275 18 5	859 0 11	147 8 4	423 6 4
Roxburgh -	18	220 14 1	110 7 0½	349 0 2	61 7 8	171 14 6
Selkirk - -	5	40 11 3	20 5 7½	60 0 0	9 13 4	29 18 11
Stirling - -	16	352 14 8	176 7 4	377 14 3	12 11 4	188 18 4
Sutherland -	13	197 12 6	98 16 3	284 0 6	42 1 0	140 17 3
Wigton - -	15	233 19 3	116 19 7½	319 2 2	41 1 8	158 1 0
Total, -	643	15,414 14 7	7,707 7 3½	20,159 17 1	2,288 2 0	9,994 18 9

APPENDIX (B).

—No. 9.—

I. POORHOUSES in Operation in Scotland either for Single Parishes or for Combinations of Parishes, with the Population, the Accommodation existing at the date of the last Poorhouse Return, and the Vacant Accommodation. Also: II. POORHOUSES in Progress.

I. Poorhouses in Operation at 6th August 1856.

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Existing Accommodation.	No. of Inmates 1st July.	Vacant Accommodation.
1	Abbey, Paisley, - -	1	28,549	635	222	413
2	Aberdeen, - - -	1	41,465	470	272	198
3	Ayr, - - - -	1	9,115	53	36	17
4	Barony, - - -	1	136,283	1,319	938	381
5	Canongate, - - -	1	11,298	160	116	44
6	Dalkeith Combination—					
	1 Borthwick, Pop. 1,614					
	2 Cockpen, 3,228					
	3 Cranston, 1,235					
	4 Dalkeith, 6,521					
	5 Lasswade, 5,821	9	27,659	122	87	35
	6 Liberton, 3,528					
	7 Newbattle, 2,518					
	8 Newton, 1,780					
	9 Temple, 1,414					
7	Dumfries, - - -	1	12,298	150	75	75
8	Dunfermline, - - -	1	21,687	190	165	25
9	Easter Ross Combination—					
	1 Edderton, 890					
	2 Fearn, 2,122					
	3 Kilmuir, Easter, 1,437					
	4 Kincardine, 1,896					
	5 Logie Easter, 965	9	18,191	174	36	138
	6 Nigg, 1,457					
	7 Rosskeen, 3,699					
	8 Tain, 3,574					
	9 Tarbat, 2,151					
10	Edinburgh, - - -	1	66,734	948	508	440
11	Falkirk, - - -	1	16,438	200	130	70
12	Glasgow, - - -	1	148,116	1,540	995	545
13	Govan, - - -	1	64,631	750	447	303
14	Greenock, - - -	1	37,436	310	194	116
15	Hawick Combination—					
	1 Ashkirk, 578					
	2 Cavers, 1,840					
	3 Hawick, 8,006					
	4 Lilliesleaf, 798	7	14,916	* 35	35	...
	5 Minto, 467					
	6 Roberton, 670					
	7 Wilton, 2,557					
16	Inverness, - - -	1	16,496	55	41	14

* Temporary Poorhouse.

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Existing Accommodation.	No. of Inmates 1st July.	Vacant Accommodation.
17	Jedburgh Combination—					
	1 Ancrum, 1,554					
	2 Bedrule, 240					
	3 Castleton, 2,130					
	4 Crailing, 734	7	11,648	72	18	54
	5 Jedburgh, 5,476					
	6 Oxnam, 669					
	7 Southdean, 845					
18	Kelso Combination—					
	1 Earlston, Pop. 1,819					
	2 Eccles, 1,892					
	3 Eckford, 1,073					
	4 Ednam, 658					
	5 Gordon, 983					
	6 Hownam, 252					
	7 Kelso, 5,634					
	8 Linton, 630	15	19,339	70	41	29
	9 Morebattle, 997					
	10 Nenthorn, 441					
	11 Roxburgh, 1,141					
	12 Smailholm, 617					
	13 Sprouston, 1,424					
	14 Stitchell, 426					
	15 Yetholm, 1,352					
19	Kirkcaldy Combination—					
	1 Abbotshall, Pop. 5,030					
	2 Burntisland, 3,158					
	3 Kinghorn, 3,030	4	16,937	154	150	4
	4 Kirkcaldy, 5,719					
20	Kirkcudbright Combination—					
	1 Anwoth, Pop. 900					
	2 Balmaclellan, 1,145					
	3 Balmaghie, 1,217					
	4 Borgue, 1,043					
	5 Buittle, 1,042					
	6 Carsphairn, 855					
	7 Colvend, 1,398					
	8 Crossmichael, 1,362					
	9 Dalry 1,238					
	10 Girthon, 1,787					
	11 Kells, 1,091					
	12 Kelton, 3,186	22	36,615	250	50	200
	13 Kirkbean, 982					
	14 Kirkcudbright, 3,555					
	15 Kirkmabreck, 2,266					
	16 Newabbey, 1,098					
	17 Parton, 731					
	18 Rerrick, 1,725					
	19 Tongland, 924					
	20 Troqueer, 4,925					
	21 Twynholm, 782					
	22 Urr, 3,363					
21	Kirkpat.-Fleming Combination—					
	1 Dornock, 936					
	2 Gretna, 1,830					
	3 Half-Morton, 687	6	9,242	120	37	83
	4 Hoddam, 1,797					
	5 Kirkpat.-Fleming, 1,829					
	6 Middlebie, 2,163					
22	Lanark, - - -	1	8,243	58	35	23

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Existing Accommodation.	No. of Inmates 1st July.	Vacant Accommodation.
23	South Leith, - - -	1	24,419	320	230	90
24	Old Machar, - - -	1	31,757	210	148	62
25	Maybole Combination—					
	1 Kirkmichael, 3,262					
	2 Kirkoswald, 2,242	3	13,119	41	17	24
	3 Maybole, 7,615					
26	New Monkland, - -	1	23,201	300	153	147
27	Paisley, - - -	1	31,752	552	275	277
28	Rhins of Galloway Combination—					
	1 Ballantrae, 1,801					
	2 Inch, 3,122					
	3 Kirkcolm, 2,018					
	4 Kirkmaiden, 2,681					
	5 Leswalt, 3,021					
	6 Luce, New, 791	10	25,436	356	95	261
	7 Luce, Old, 2,841					
	8 Portpatrick, 1,963					
	9 Stoneykirk, 3,321					
	10 Stranraer, 3,877					
29	St Cuthberts, - - -	1	82,479	703	560	143
30	Upper Nithsdale Combination—					
	1 Closeburn, 1,732					
	2 Dunscore, 1,578					
	3 Durrisdeer, 1,795					
	4 Glencairn, 1,980					
	5 Keir, 960	9	17,254	126	12	114
	6 Kirkconnell, 1,245					
	7 Morton, 2,482					
	8 Penpont, 1,411					
	9 Sanquhar, 4,071					
	Total, - -	120	1,025,753	10,443	6,118	4,325

II. Poorhouses in Progress at 6th August 1856.

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Proposed Accommodation.	Progress.
1	Arbroath, - - -	1	10,030	...	Plans and Site approved.
2	Black Isle Combination, to consist of—				
	1 Avoch, Pop. 2,029				
	2 Cromarty, 2,727				
	3 Killearnan, 1,794				
	4 Knockbain, 3,005	7	16,035	...	Plans and Site approved.
	5 Resolis, 1,551				
	6 Rosemarkie, 1,776				
	7 Urquhart, 3,153				
3	Campbelton, - - -	1	9,381	...	Resolution to build approved.

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Proposed Accommodation.	Progress.
4	Cunninghame Combination, to consist of— 1 Beith, 6,425 2 Dalry, 8,365 3 Dreghorn, 1,828 4 Irvine, 5,719 5 Kilbirnie, 5,484 6 Kilbride, West, 2,021 7 Kilwinning, 6,359 8 Stevenston, 3,811 9 Stewarton, 4,572	9	45,084		Plans and Site approved.
5	Dundee, - - -	1	62,545	200	Building.
6	Douglas Combination, to consist of— 1 Biggar, 2,049 2 Calder, Mid, 1,474 3 Calder, West, 2,120 4 Carnwath, 3,551 5 Culter, 472 6 Douglas, 2,611 7 Kirknewton, 1,630 8 Libberton, 800 9 Wandell and Lamington, 369 10 Wiston & Roberton, 839	10	15,915	...	Resolution to combine to build approved.
7	Elgin, - -	1	7,277	...	Site approved.
8	Inveresk, - - -	1	8,653	...	Plans and Site approved.
9	Kyle Combination, to consist of— 1 Auchinleck, 3,697 2 Ayr, 9,115 3 Coylton, 1,542 4 Cumnock, New, 2,759 5 Cumnock, Old, 3,777 6 Dalmellington, 2,910 7 Dalrymple, 1,096 8 Mauchline, 2,470 9 Muirkirk, 3,423 10 Newton-upon-Ayr, 4,814 11 Ochiltree, 1,787 12 St Quivox, 7,147 13 Sorn, 4,174	13	48,711	253	Site approved.
10	Latheron, - - -	1	8,224	103	Building.
11	Linlithgow Combination, to consist of— 1 Abercorn, 977 2 Bathgate, 4,533 3 Bo'ness, 5,192 4 Carriden, 1,724 5 Kirkliston, 2,029 6 Linlithgow, 6,115 7 Muiravonside, 2,647 8 Whitburn, 3,792	8	27,009	262	Building.

No.	Poorhouses.	No. of Parishes.	Population in 1851.	Proposed Accommodation.	Progress.
12	Peebles Combination, to consist of—				
	1 Drumelzier, 244				
	2 Eddlestone, 790				
	3 Kirkurd, 326				
	4 Linton, West, 1,630				
	5 Lyne and Meggat, 158				
	6 Manor, 256	11	8,041		Resolution to combine to build approved.
	7 Newlands, 950				
	8 Peebles, 2,673				
	9 Skirling, 316				
	10 Stobo, 478				
	11 Tweedsmuir, 220				
13	Skye Combination, to consist of—				
	1 Bracadale, 1,597				
	2 Duirnish, 5 330				
	3 Kilmuir, 3,177				
	4 Portree, 3,557	7	22,536	75	Plans and Site approved.
	5 Sleat, 2,531				
	6 Snizort, 3,101				
	7 Strath, 3,243				
14	Stirling, - - -	1	10,180	200	Building.
15	Thurso Combination, to consist of—				
	1 Bower, 1,658				
	2 Canisbay, 2,437				
	3 Dunnet, 1,868				
	4 Halkirk, 2,918	8	19,707	150	Building.
	5 Olrick, 1,873				
	6 Reay, 2,506				
	7 Thurso, 5 096				
	8 Watten, 1,351				
16	Weem Combination, to consist of—				
	1 Dull, 3,342				
	2 Fortingall, 2,486				
	3 Kenmore, 2,257	5	10,433	...	Resolution to combine to build approved.
	4 Killin, 1,608				
	5 Weem, 740				
	Total, - -	85	329,761		

SUMMARY OF POORHOUSES IN OPERATION AND IN PROGRESS.

		No. of Poorhouses.	No. of Parishes.	Population.
I.	Poorhouses in Operation, .	30	120	1,025,753
II.	Poorhouses in Progress, .	16	85	329,761
	Total, . .	46	205	1,355,514

APPENDIX (B.)—No. 10.

POORHOUSE BUILDING DEBT.

STATEMENT of SUMS borrowed by PAROCHIAL BOARDS for the Erection or Enlargement of POORHOUSE BUILDINGS, under the 62d Section of the Statute—8 and 9 Vict. cap. 83—showing the subsequent Liquidation and present Amount of the Debt.

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vic., c. 83, § 62.	Amount of Debt at 14th May 1855.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1856.	Amount of Debt at 14th May 1856.	Amount of Interest of Debt paid during year ended 14th May 1856.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	Abbey, Paisley -	9,000 0 0	3,000 0 0	1,000 0 0	2,000 0 0	150 0 0
2	Aberdeen, - -	8,535 0 0	2,385 0 0	800 0 0	1,585 0 0	98 3 4
3	Barony - -	31,509 0 0	18,475 0 0	3,355 0 0	15,120 0 0	831 12 4
4	Dalkeith Combin.*—					
	1 Borthwick -	220 10 10	45 0 4	11 5 1	33 15 3	...
	2 Cockpen -	215 19 4	54 0 4	13 10 1	40 10 3	...
	3 Cranston -	220 10 10	45 0 4	11 5 1	33 15 3	...
	4 Dalkeith -	1,259 16 0	315 2 0	78 15 6	236 6 6	...
	5 Lasswade -	661 15 0	135 0 10	33 15 2	101 5 8	...
	6 Liberton -	539 17 10	135 0 10	33 15 2	101 5 8	...
	7 Newbattle -	359 19 1	90 0 9	22 10 2	67 10 5	...
	8 Newton -	359 19 1	90 0 9	22 10 2	67 10 5	...
	9 Temple -	220 10 10	45 0 4	11 5 1	33 15 3	...
5	Dumfries - -	4,168 15 2	4,168 15 2	416 10 5	3,752 4 9	212 9 4
6	Dundee - -	10,000 0 0	...	...	10,000 0 0	22 2 0
7	Dunfermline -	1,150 0 0	950 0 0	100 0 0	850 0 0	46 0 0
8	Easter Ross Combination—					
	1 Edderton -	139 14 0	69 14 0	14 0 0	55 14 0	3 9 8
	2 Fearn -	260 0 0	130 0 0	26 0 0	104 0 0	7 0 0
	3 Kilmuir, Easter	228 0 2	114 0 2	22 16 0	91 4 2	5 14 0
	4 Kincardine -	281 15 5	140 17 8	No	return	received.
	5 Logie Easter	226 0 0	113 0 0	22 12 0	90 8 0	5 13 0
	6 Nigg - -	100 0 0	100 0 0	...	100 0 0	5 0 0
	7 Rosskeen -	514 11 6	257 5 8	51 9 2	205 16 6	11 11 7
	8 Tain - -	473 6 6	210 7 4	52 11 10	157 15 6	10 10 4
	9 Tarbat -	260 0 0	130 0 0	26 0 0	104 0 0	7 0 0
9	Falkirk - -	3,186 0 0	1,677 6 6	422 9 0	1,254 17 6	98 5 11
10	Glasgow - -	12,500 0 0	6,250 0 0	1,250 0 0	5,000 0 0	401 10 10
11	Govan - -	15,733 11 10	12,086 6 5	1,726 12 4	10,359 14 1	566 9 9
12	Greenock - -	5,000 0 0	1,949 8 0	500 0 0	1,449 8 0	101 2 8
13	Hawick Combination	...	...	...	2 5 7	...
14	Jedburgh Combin.—					
	1 Ancrum -	218 1 3	174 9 0	21 16 1½	152 12 10½	5 13 10½
	2 Bedrule -	36 6 10¾	36 6 10¾	3 12 8¼	32 14 2½	0 18 11¾
	3 Crailing -	72 13 9	58 3 0	7 5 4½	50 17 7½	1 17 11½
	4 Jedburgh -	1,986 0 8	1,187 2 0	8 12 1	1,178 9 11	44 6 3
	5 Oxnam -	109 0 8	87 4 6	13 15 0	73 9 6	...
	6 Southdean -	36 6 10	36 6 10	3 12 8	32 14 2	0 19 0
15	Kelso Combin.†—					
	1 Earlston -	115 13 3	87 3 6	13 17 6	94 14 6	4 2 6
	2 Eccles -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	3 Eckford -	154 4 4	116 4 8	18 8 8	126 6 0	5 11 4

* The number of Parishes in the Dalkeith Combination was increased last year from four to nine; a re-adjustment of the Debt was therefore made, in order to divide the cost of erection in fair proportions among the whole Parishes now forming the Combination. The figures, as stated above, represent the result of this division.

† Kelso Combination Poorhouse. These figures are approximations.

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vic., c. 83, § 62.	Amount of Debt at 14th May 1855.	Amount of Debt repaid from Parish Funds, during year ending 14th May 1856.	Amount of Debt at 14th May 1856.	Amount of Interest of Debt paid during year ended 14th May 1856.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	4 Ednam -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	5 Gordon -	77 2 2	58 2 4	9 4 8	63 3 0	2 15 8
	6 Hownam -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	7 Kelso - -	1,350 0 5	1,017 0 10	161 5 2	1,105 15 8	48 14 10
	8 Linton -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	9 Morebattle -	154 4 4	116 4 8	18 8 8	126 6 0	5 11 4
	10 Nenthorn -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	11 Roxburgh -	115 13 3	87 3 6	13 17 6	94 14 6	4 2 6
	12 Smailholm -	38 11 1	29 1 2	4 12 2	31 11 6	1 7 10
	13 Sprouston -	154 4 4	116 4 8	18 8 8	126 6 0	5 11 4
	14 Stitchell -	77 2 2	58 2 4	9 4 8	63 3 0	2 15 2
	15 Yetholm -	269 17 7	203 8 2	32 5 2	211 0 6	9 14 10
16	Kirkcaldy Combin.—					
	1 Abbotshall -	1,000 0 0	517 9 10	116 3 8	401 6 2	26 16 4
	2 Burntisland -	700 0 0	350 0 0	70 0 0	280 0 0	14 8 0
	3 Kinghorn -	400 0 0	175 0 0	15 0 0	160 0 0	40 8 6
	4 Kirkcaldy -	2,492 15 3	784 14 7	201 1 3	583 13 4	43 3 11
17	Kirkcudbright Combination—					
	1 Anwoth -	124 14 5	112 5 0	12 9 5¼	99 15 6¾	4 9 9¼
	2 Balmaclellan	166 2 1	133 6 8	24 0 0	113 4 5	7 1 11
	3 Balmaghie -	168 2 11	...	...	...	...
	4 Borgue -	140 13 10	...	140 13 10	...	...
	5 Buittle -	150 11 8	150 11 8	No	return	received.
	6 Carsphairn	100 11 3	...	...	...	...
	7 Colvend -	225 15 2	225 15 2	23 5 2	202 10 0	19 0 0
	8 Crossmichael	188 0 3	88 0 3	88 0 3	...	17 1 7
	9 Dalry - -	218 9 3	...	...	...	...
	10 Girthon -	306 1 8	276 1 8	30 0 0	246 1 8	13 16 2
	11 Kells - -	179 10 8	...	...	...	...
	12 Kelton -	438 12 0	...	50 0 0	378 12 0	...
	13 Kirkbean -	110 18 1	90 18 1	10 18 1	80 0 0	...
	14 Kirkcudbright	592 5 1	...	...	...	...
	15 Kirkmabreck	294 17 8	264 17 8	128 2 1	136 15 7	10 14 11
	16 New Abbey	169 1 2	169 1 2	34 0 0	135 1 2	6 16 0
	17 Parton -	101 19 6	...	...	...	...
	18 Rerrick -	279 15 1	...	...	...	...
	19 Tongland -	145 11 8	...	...	...	...
	20 Troqueer -	763 1 4	763 1 4	76 0 6	687 0 10	46 0 11
	21 Twynholm -	145 5 10	...	...	...	...
	22 Urr - -	493 11 0	443 16 10	49 14 2	394 2 8	24 11 8
18	Kirkpatrick-Fleming Combination—					
	1 Dornock -	227 18 8	227 18 8	46 7 8	181 11 0	13 19 11
	2 Gretna -	550 17 4	495 15 8	55 1 8	440 14 0	21 15 7
	3 Half Morton	202 19 0	182 13 2	20 5 10	162 7 4	8 0 4¾
	4 Hoddam -	550 17 4	495 15 8	55 1 8	440 14 0	3 7 4
	5 Kirkpat.-Flem.	579 17 2	521 17 6	57 19 8½	463 17 9½	3 11 0
	6 Middlebie -	666 16 10	600 3 2	93 1 3	507 1 11	...
19	Leith, South -	7,500 0 0	3,000 0 0	750 0 0	2,250 0 0	160 18 5
20	Latheron - -	2,000 0 0	2,000 0 0	...	2,000 0 0	...
21	Linlithgow Combination—					
	1 Abercorn -	309 3 3	309 3 3	...	309 3 3	...
	2 Bathgate -	1,442 14 11	1,351 15 9	324 8 11½	1,118 5 11½	34 3 7
	3 Bo'ness -	2,095 8 4	1,845 8 4	250 0 0	1,595 8 4	...
	4 Carriden -	687 0 6	687 0 6	216 0 0	471 0 6	...
	5 Kirkliston -	687 0 6	687 0 6	68 14 0½	583 19 5	34 7 0½

No.	POORHOUSES.	Amount Borrowed, under 8 and 9 Vic., c. 83, § 62.	Amount of Debt at 14th May 1855.	Amount of Debt repaid from Parish Funds, during year ended 14th May 1856.	Amount of Debt at 14th May 1856.	Amount of Interest of Debt paid during year ended 14th May 1856.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	6 Linlithgow -	2,404 11 7	2,404 11 7	200 0 0	2,204 11 7	...
	7 Muiravonside	515 5 4	515 5 4	78 14 1	436 10 6	1 9 0
	8 Whitburn -	507 10 0	507 10 0	...	507 10 0	...
22	Machar, Old -	5,000 0 0	5,000 0 0	500 0 0	4,500 0 0	181 15 4
23	Paisley - -	6,636 19 6	4,458 5 2	547 15 0	3,910 10 2	223 0 0
24	Rhins of Galloway Combination—					
	1 Ballantrae -	125 17 2	85 17 2	13 1 8	72 15 6	3 10 2
	2 Inch - -	629 5 8	429 5 8	65 8 4	363 17 4	17 14 2
	3 Kirkcolm -	440 9 11	300 9 11	45 15 10	254 14 1	12 7 11
	4 Kirkmaiden	440 9 11	300 9 11	35 0 0	265 9 11	15 15 0
	5 Leswalt -	528 11 11	360 11 11	54 19 0	305 12 11	14 17 6
	6 Luce, New -	185 15 8	128 15 8	19 12 6	109 3 2	5 6 3
	7 Luce, Old -	503 8 6	343 8 6	58 0 0	285 8 6	...
	8 Port-Patrick	314 12 10	214 12 10	32 14 2	181 18 8	8 17 1
	9 Stoneykirk -	377 11 5	257 11 5	39 5 0	218 6 5	10 12 6
	10 Stranraer -	1,006 17 0	686 17 0	104 13 4	582 3 8	28 6 8
25	St Cuthberts -	7,000 0 0	7,000 0 0	700 0 0	5,587 1 10	293 3 9
26	Stirling - -	3,200 0 0	3,200 0 0	...	3,200 0 0	...
27	Upper Nithsdale Combination—					
	1 Closeburn -	421 4 10	...	...	421 4 10	...
	2 Dunscore -	421 4 10	...	...	421 4 10	...
	3 Durrisdeer -	351 0 8	...	...	351 0 8	...
	4 Glencairn -	421 4 10	...	...	421 4 10	...
	5 Keir - -	351 0 8	...	...	351 0 8	...
	6 Kirkconnell -	526 11 0½	...	...	526 11 0½	...
	7 Morton -	702 1 4	...	...	702 1 4	...
	8 Penpont -	351 0 8	...	...	351 0 8	...
	9 Sanquhar -	877 11 8	...	...	877 11 8	...

APPENDIX (B).—No. 11.

LIST of PARISHES arranged according to Counties, showing the Modes of Assessment, the Numbers of Managers or Elected Members, and the Day of Election—as at 6th August 1856.

☞ The Mode of Assessment is indicated by the following abbreviations:—
1, 2, 3—*First, Second, or Third Mode, specified in 8 and 9 Vict., c. 83, § 34.*
1 C—*First Mode, with a Classification of Rates upon Tenants and Occupants.*
E U—*Established Usage.*
In Parishes unassessed the column is blank.

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	ABERDEEN.			
1	Aberdeen	1 C	15	1st Tu Feb
2	Aberdour	...	...	
3	Aboyne	1	3	2d Mon Sept
4	Alford	1	2	3d Sat Mar
5	Auchindoir	...	...	
6	Auchterless	1	...	
7	Belhelvie	1	3	Last Sat Nov
8	Birse	1	3	1st Mon Mar
9	Bourtie	...	...	
10	Cairnie	1	3	2d Sat May
11	Chapel-Garioch	1	3	2d Sat after 1st Tu Aug
12	Clatt	1	2	4th Sat Mar
13	Cluny	1	2	2d Th June
14	Coull	...	...	
15	Crathie, etc.	1	3	1st Mon Aug
16	Crimond	1	2	3d Mon Nov
17	Cruden	1	3	Last Sat Nov
18	Culsamond	1	2	3d Sat Dec
19	Daviot	...	...	
20	Deer, New	...	...	
21	Deer, Old	1	6	3d Sat April
22	Drumblade	1	2	2d Tu Jan
23	Drumoak	...	...	
24	Dyce	1	1	4th Mon May
25	Echt	...	...	
26	Ellon	1 C	4	4th Mon Oct
27	Fintray	1	2	1st Sat April
28	Forgue	1	3	2d Mon June
29	Foveran	1	3	2d Mon Mar
30	Fraserburgh	1	5	3d Sat Jan
31	Fyvie	1	5	Last Sat Mar
32	Gartly	1	2	4th Mon Jan
33	Glass	1	2	2d Fri April
34	Glenbucket	1	2	1st Th Nov
35	Glenmuick	1	3	3d Wed Nov
36	Huntly	1 C	5	2d Wed April
37	Insch	1	2	2d Mon April
38	Inverury	1 C	3	3d Fri April
39	Keig	...	...	
40	Keithhall, etc.	...	...	
41	Kenmay	1	2	3d Sat Jan
42	Kildrummy	...	...	
43	Kincardine O'Neil	1	3	3d Sat Jan
44	King-Edward	1	4	4th Mon Jan
45	Kinnellar	...	...	
46	Kinnethmont	1	2	2d Tu Feb
47	Kintore	1 C	2	1st Th Oct
48	Leochel-Cushnie	...	...	
49	Leslie	1	2	2d Mon Aug
50	Logie-Buchan	1	2	Last Tu Dec
51	Logie-Coldstone	...	...	
52	Longside	1	4	1st Sat Dec
53	Lonmay	1	3	3d Sat April
54	Lumphanan	...	...	
55	Machar, New	1	2	2d Wed Mar
56	Machar, Old	1 C	20	1st Tu May
57	Meldrum	1	3	4th Th June
58	Methlick	1	3	Last Sat Aug
59	Midmar	1	2	Last Th Aug
60	Monquhitter	1	3	Last Sat Aug
61	Monymusk	1	2	3d Wed Mar
62	Newhills	1 C	4	4th Mon Dec
63	Oyne	1	2	4th Mon Oct
64	Peterculter	1	3	2d Sat Dec
65	Peterhead	1 C	8	2d Mon July
66	Pitsligo	1	3	1st Mon June
67	Premnay	1	2	3d Sat May
68	Rathen	1	3	3d Sat June
69	Rayne	...	...	
70	Rhynie	1 C	2	1st Sat May
71	Skene	1	3	1st Sat July
72	Slains	...	...	
73	Strathdon	...	...	
74	Strichen	1	3	3d Mon July
75	Tarland & Migvie	1	2	4th Fri April
76	Tarves	1	3	4th Mon Nov
77	Tough	1	2	4th Wed Jan
78	Towie	...	...	
79	Tullynessle	...	...	
80	Turriff	1	4	3d Mon Nov
81	Tyrie	1	4	3d Sat Feb
82	Udny	1	3	4th Sat Dec
	ARGYLL.			
1	Ardchattan, etc.	1	3	2d Tu July
2	Ardnamurchan	1	14	Wed, Th, Fri, & Sat preceding 9th June
3	Campbeltown	1 C	9	4th Tu April
4	Craignish	1	2	Last Fri Oct
5	Dunoon & Kilmun	1 C	5	3d Mon July
6	Gigha	1	2	4th Wed Nov
7	Glassary	1 C	6	2d Mon June
8	Glenorchy, etc.	1	5	2d & 3d Tu Dec
9	Inverary	1	3	4th Tu Mar

	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	Inverchaolain -	...	...	
	Islay Combination	1	15	2d Fri July
	Kilchoman Dist.			2d Tu Aug
	Jura & Colonsay	...	...	
	Kilbrandon -	1	4	Last Tu April
	Kilcalmonell, etc.	1	4	Last Tu Oct
	Kilchrennan, etc.	1	2	3d Fri June
	Kilfinan - -	1	3	4th Wed Aug
	Kilfinichen -	1	4	1st Tu Mar
	Killean, etc. -	1	3	3d Tu Oct
	Kilmartin -	...	...	
	Kilmodan -	...	...	
	Kilmore, etc. -	1 C	4	3d Fri Mar
	Kilninian, etc.	1	5	4th Mon May
	Kilninver, etc.	1	2	3d Th Feb
	Knapdale, North	1	3	1st Wed Nov
	Knapdale, South	...	...	
	Lismore & Appin	1	5	1st Mon April
	Lochgoilhead -	1	2	1st Th Nov
	Morven - -	1	6	3d Fri Nov
	Saddell, etc. -	1	4	Last Fri Nov
	Southend -	1	3	1st Wed Nov
	Strachur -	...	...	
	Stralachlan -	...	...	
	Torosay - -	1	3	2d Fri Dec
	Tyree and Coll—	1	8	
	Tyree - -			4th Tu June
	Coll - -			2d Tu April
	AYR.			
1	Ardrossan -	2	6	3d Fri May
2	Auchinleck -	...	...	
3	Ayr - -	3	8	3d Mon July
4	Ballantrae -	1	3	Last Th April
5	Barr - -	...	...	
6	Beith - -	2	7	2d Fri Jan
7	Colmonell -	1	4	3d Th Mar
8	Coylton - -	3	2	2d Mon July
9	Craigie - -	...	...	
10	Cumnock, New	3	3	3d Sat June
11	Cumnock, Old	1 C	4	4th Tu Nov
12	Dailly - -	1	3	1st Fri April
13	Dalmellington	1	2	2d Th April
14	Dalry - -	3	6	1st Th May
15	Dalrymple -	...	...	
16	Dreghorn -	1	2	2d Sat June
17	Dundonald -	1	7	4th Tu Aug
18	Dunlop - -	3	2	2d Th May
19	Fenwick - -	1	3	3d Tu April
20	Galston - -	...	...	
21	Girvan - -	1 C	8	Last Wed Dec
22	Irvine - -	1 C	6	4th Th July
23	Kilbirnie -	2	4	1st Tu Sept
24	Kilbride, West	3	1	1st Sat Nov
25	Kilmarnock -	2	15	Last Th July
26	Kilmaurs -	1	4	3d Sat Oct
27	Kilwinning -	3	6	4th Fri Jan
28	Kirkmichael -	...	...	
29	Kirkoswald -	1	3	2d Wed Oct
30	Largs - -	1 C	5	3d Fri Nov
31	Loudoun - -	1	5	3d Th July
32	Mauchline -	...	...	
33	Maybole - -	3	8	2d Wed Sept
34	Monkton - -	1	3	1st Mon May
35	Muirkirk - -	1 C	6	1st Tu April
36	Newton-upon-Ayr	1	5	2d Th Sept
37	Ochiltree -	3	3	3d Mon April
38	Riccarton -	1	4	3d Sat July
39	St Quivox -	1	7	Last Tu Mar
40	Sorn - -	3	5	Last Sat Sept
41	Stair - -	3	2	3d Th Dec
42	Stevenston -	2	5	Last Sat May
43	Stewarton -	3	6	3d Sat June
44	Straiton - -	...	...	
45	Symington -	1	2	
46	Tarbolton -	1	4	Last Th April
	BANFF.			
1	Aberlour -	1	3	3d Wed Jan
2	Alvah - -	...	...	
3	Banff - -	1	5	3d Tu May
4	Boharm - -	1	2	4th Th Dec
5	Botriphnie -	1	2	1st Wed Nov
6	Boyndie - -	1	3	3d Sat April
7	Cabrach - -	1	2	1st Sat Nov
8	Cullen - -	1 C	3	2d Tu Oct
9	Deskford -	1	2	2d Wed April
10	Fordyce & Portsoy	1	4	3d Fri Nov
11	Forglen - -	1	2	4th Th May
12	Gamrie & Macduff	1	6	1st Fri July
13	Grange - -	1	3	4th Mon July
14	Inveravon -	1	3	4th Wed April
15	Inverkeithny -	...	...	
16	Keith - -	1 C	6	2d Th Sept
17	Kirkmichael -	1 C	3	4th Fri Sept
18	Marnoch - -	1	4	4th Mon April
19	Mortlach - -	1 C	4	3d Sat April
20	Ordiquhil -	1	2	4th Wed Nov
21	Rathven - -	1 C	8	Last Tu Mar
22	Rothiemay -	1	2	1st Mon Aug
23	St Fergus -	1	2	1st Th April
	BERWICK.			
1	Abbey St Bathans	1	1	3d Mon Jan
2	Ayton - -	1	3	1st Mon Mar
3	Bunkle & Preston	E U	2	2d Fri May
4	Channelkirk -	E U	2	1st Fri Feb
5	Chirnside -	E U	2	4th Mon Feb
6	Cockburnspath	1	2	3d Th April
7	Coldingham -	E U	4	2d Mon Nov
8	Coldstream -	1	4	4th Wed Jan
9	Cranshaws -	...	...	
10	Dunse - -	1	4	2d Wed Feb
11	Earlstoun -	1	3	2d Wed Feb
12	Eccles - -	E U	3	Last Sat Jan
13	Edrom - -	E U	2	2d Mon Mar
14	Eyemouth -	1	2	3d Tu May
15	Fogo - -	1	1	3d Mon April
16	Foulden - -	E U	2	2d Wed Feb
17	Gordon - -	1	2	3d Wed Feb

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
18	Greenlaw -	E U	2	3d Mon Jan
19	Hume - -	E U	1	4th Sat Jan
20	Hutton - -	E U	2	3d Tu Feb
21	Ladykirk -	1	2	3d Fri April
22	Langton - -	E U	1	4th Mon Feb
23	Lauder - -	1	3	2d Fri July
24	Legerwood -	1	2	Last Th Jan
25	Longformacus	1	1	3d Th April
26	Mertoun -	1	2	2d Th Feb
27	Mordington -	E U	1	Last Fri Jan
28	Nenthorn -	1	1	4th Sat Jan
29	Polwarth -	1	1	3d Th April
30	Swinton - -	1	2	1st Mon June
31	Westruther -	E U	2	1st Tu Feb
32	Whitsome -	E U	2	3d Fri Mar
	BUTE.			
1	Cumbraes -	1	2	3d Fri June
2	Kilbride (Arran)	1	4	4th Wed and 4th Th Oct
3	Kilmory - -	1	4	Last Tu, Wed, Th, and Fri, May
4	Kingarth -	1	2	4th Wed Aug
5	North Bute -	1	2	Last Fri Mar
6	Rothesay -	3	7	3d Th June
	CAITHNESS.			
1	Bower - -	...	...	
2	Canisbay -	1	3	3d Tu Sept
3	Dunnet - -	1	3	1st Wed Nov
4	Halkirk - -	1	4	Last Wed Oct
5	Latheron -	1	8	3d Th, Fri, & Sat, Mar
6	Olrick - -	1	3	2d Th Oct
7	Reay - -	1	4	2d Th June
8	Thurso - -	1	6	2d Wed May
9	Watten - -	...	...	
10	Wick - -	1	10	4th Th April
	CLACKMANNAN			
1	Alloa - -	1 C	8	1st Th May
2	Clackmannan -	1 C	7	2d & 3d Tu May
3	Dollar - -	1 C	3	3d Tu July
4	Logie - -	1 C	3	3d Sat Dec
5	Tillicoultry -	1 C	4	Last Fri Nov
	DUMBARTON.			
1	Arrochar -	...	...	
2	Bonhill - -	1 C	7	2d Sat Oct
3	Cardross - -	1 C	5	4th Wed Sept
4	Cumbernauld -	1	5	Last Sat May
5	Dumbarton -	1 C	5	2d Fri Feb
6	Kilmaronock -	...	...	
7	Kilpatrick, New	1 C	5	3d Sat Mar
8	Kilpatrick, Old	1 C	8	4th Tu Jan
9	Kirkintilloch -	1 C	9	1st Mon June
10	Luss - -	...	...	
11	Roseneath -	1	2	3d Sat Aug
12	Row - -	1 C	5	2d Fri May

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	DUMFRIES.			
1	Annan - -	1	6	4th Tu Aug
2	Applegarth -	...	...	
3	Caerlaverock -	1	2	3d Sat June
4	Canonbie -	1	4	Last Mon May
5	Closeburn -	1	3	Last Tu June
6	Cummertrees -	1	2	3d Mon June
7	Dalton - -	1	2	Last Sat Jan
8	Dornock - -	1	2	2d Tu May
9	Dryfesdale -	1	2	4th Mon June
10	Dumfries -	1	10	1st Fri Aug
11	Dunscore -	1	3	3d Mon May
12	Durrisdeer -	1	2	2d Wed Aug
13	Eskdalemuir -	E U	2	3d Sat Feb
14	Ewes - -	E U	1	3d Mon Aug
15	Glencairn -	1	3	Last Th Jan
16	Graitny - -	1	3	4th Fri Mar
17	Half-Morton -	1	2	2d Tu May
18	Hoddam - -	1	3	4th Sat April
19	Holywood -	...	...	
20	Hutton - -	1	2	3d Mon Nov
21	Johnstone -	1	2	4th Fri Sept
22	Keir - -	1	2	3d Fri May
23	Kirkconnell -	1	2	1st Wed July
24	Kirkmahoe -	1	3	2d Tu Dec
25	Kirkmichael -	1	2	4th Sat Dec
26	Kirkpatrick-Flem.	1	3	1st Sat May
27	Kirkpatrick-Juxta	1	2	2d Fri Jan
28	Langholm -	1	4	1st Fri Feb
29	Lochmaben -	1	4	1st Mon Feb
30	Middlebie -	1	3	2d Sat May
31	Moffat - -	1	3	4th Fri June
32	Morton - -	1	3	4th Th June
33	Mousewald -	1	2	2d Mon Feb
34	Penpont - -	1	2	1st Mon June
35	Ruthwell - -	1	2	4th Fri July
36	St Mungo -	1	2	2d Fri June
37	Sanquhar -	1	4	4th Tu July
38	Tinwald - -	...	...	
39	Torthorwald -	1	2	3d Th May
40	Tundergarth -	1	2	4th Sat May
41	Tynron - -	1	1	2d Sat May
42	Wamphray -	1	2	Last Sat Sept
43	Westerkirk -	E U	2	Last Th Jan
	EDINBURGH.			
1	Borthwick -	1	3	1st Th June
2	Calder, Mid -	1	2	2d Fri June
3	Calder, West -	1	2	4th Sat Aug
4	Canongate -	1	10	4th Tu Oct
5	Carrington -	1	2	2d Mon July
6	Cockpen - -	1	3	3d Fri April
7	Colinton - -	1 C	3	Last Fri Oct
8	Corstorphine -	1	2	2d Sat May
9	Cramond - -	1	3	4th Sat June
10	Cranston -	1	2	1st Tu April
11	Crichton - -	1	2	4th Sat Mar
12	Currie - -	1	3	Last Fri Jan
13	Dalkeith - -	1 C	7	1st Fri April

COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
Duddingston -	1	4	3d Mon Sept
Edinburgh -	1	25	2d Wed Oct
Fala - -	1	1	4th Tu Nov
Glencross -	1	2	3d Sat Jan
Heriot - -	1	1	3d Tu Feb
Inveresk - -	1 C	8	1st Mon Nov
Kirknewton -	1	2	4th Fri April
Lasswade -	1 C	6	2d Fri Feb
Leith, North -	E U	8	1st Th Nov
Leith, South -	E U	15	Last Tu Jan
Liberton - -	1	4	1st Fri after 2d Tu Mar
Newbattle -	1	3	3d Fri Mar
Newton - -	1	3	3d Fri Feb
Penicuick -	1	3	1st Sat April
Ratho - -	1	3	4th Th Feb
St Cuthberts -	1	30	Last Fri Jan
Stow - -	1	3	3d Fri April
Temple - -	1	2	3d Sat Jan
ELGIN OR MORAY.			
Abernethy -	1 C	3	2d Tu Feb
Alves - -	1	2	4th Th Mar
Bellie - -	1 C	3	1st Sat Feb
Birnie - -	1	1	4th Sat Mar
Dallas - -	1	2	4th Mon May
Drainy - -	1 C	3	3d Wed Oct
Duffus - -	1 C	4	4th Mon Aug
Duthill - -	1	3	1st Th Mar
Dyke and Moy	1	2	4th Mon Nov
Edinkillie -	1	2	4th Mon Mar
Elgin - -	1 C	8	Last Mon Aug
Forres - -	1 C	5	2d Th Feb
Kinloss - -	1 C	2	1st Mon Nov
Knockando -	1	3	4th Tu Mar
New Spynie -	1	2	2d Th April
Rafford - -	1	2	Last Mon Aug
Rothes - -	1	3	2d Th Mar
St Andrews-Lhan.	1	2	4th Th Feb
Speymouth -	1	3	1st Sat May
Urquhart -	1	2	1st Sat Oct
FIFE.			
Abbotshall -	1 C	6	1st Wed Sept
Abdie - -	...	...	
Aberdour -	1	3	3d Fri May
Anstruther, East.	1	4	4th Fri April
Anstruther, West.	...	...	
Arngask - -	..	...	
Auchterderran	1	3	2d Fri Nov
Auchtermuchty	1	4	Last Tu Mar
Auchtertool -	1	2	Day before last Tu April
Ballingry -	...	...	
Balmerino -	...	...	
Beath - -	...	...	
Burntisland -	1 C	3	Last Tu Dec
Cameron -	1	2	3d Fri July
Carnbee - -	...	...	

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
16	Carnock - -	1 C	4	1st Th July
17	Ceres - -	3	4	1st Wed Aug
18	Collessie - -	...	...	
19	Crail - -	1	3	Last Sat Oct
20	Creich - -	...	...	
21	Cults - -	1	2	4th Tu Jan
22	Cupar - -	1 C	7	2d Fri Mar
23	Dairsie - -	3	2	Last Sat Jan
24	Dalgety - -	1	3	Last Th April
25	Denino - -	...	...	
26	Dunbog - -	...	...	
27	Dunfermline -	1	16	2d Tu June
28	Dysart - -	1 C	8	1st Tu June
29	Elie - -	...	...	
30	Falkland - -	3	4	3d Sat Oct
31	Ferry-Port-on-Cr.	1 C	2	2d Wed Feb
32	Flisk - -	...	...	
33	Forgan - -	...	...	
34	Inverkeithing -	1 C	4	4th Fri Mar
35	Kemback -	1	2	3d Wed Nov
36	Kennoway -	1	3	1st Fri April
37	Kettle - -	3	3	2d Fri April
38	Kilconquhar -	1 C	4	2d Th Oct
39	Kilmany - -	...	...	
40	Kilrenny - -	1	3	1st Mon Sept
41	Kinghorn -	1 C	4	Last Fri Feb
42	Kinglassie -	...	...	
43	Kingsbarns -	...	...	
44	Kirkcaldy -	1 C	7	1st Wed Aug
45	Largo - -	1 C	4	2d Sat May
46	Leslie - -	1 C	5	3d Th Sept
47	Leuchars - -	1 C	3	4th Sat Dec
48	Logie - -	...	...	
49	Markinch -	1	7	1st Mon Sept
50	Monimail -	...	...	
51	Moonzie - -	...	...	
52	Newburgh -	1	4	1st Th May
53	Newburn - -	1 C	1	1st Mon Nov
54	Pittenweem -	1	2	2d Tu Oct
55	St Andrews -	1 C	7	2d Mon April
56	St Leonards -	1 C	2	1st Sat April
57	St Monance -	1	2	Last Th Aug
58	Saline - -	1	2	Last Fri Oct
59	Scoonie - -	1 C	4	3d Tu May
60	Strathmiglo -	1	3	4th Sat April
61	Torryburn -	1 C	2	2d Wed Nov
62	Wemyss - -	1 C	6	1st Th Aug
	FORFAR.			
1	Aberlemno -	...	...	
2	Airlie - -	...	...	
3	Arbirlot - -	1	2	3d Th Mar
4	Arbroath -	3	9	2d Th Dec
5	Auchterhouse -	...	...	
6	Barry - -	1	3	3d Th April
7	Brechin - -	2	8	2d Fri May
8	Caraldstone -	1	1	4th Fri April
9	Carmylie -	...	...	
10	Cortachy - -	...	...	
11	Craig - -	1 C	3	3d Tu Nov

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
12	Dun	...	...	
13	Dundee	3	30	1st Wed June
14	Dunnichen	1	3	4th Th Jan
15	Edzell	1	2	2d Mon May
16	Essie and Nevy	...	...	
17	Farnell	...	...	
18	Fearn	3	1	Last Sat Jan
19	Forfar	2	10	1st Mon Aug
20	Glammis	...	...	
21	Glenisla	1	2	1st Sat Feb
22	Guthrie	...	...	
23	Inverarity	...	...	
24	Inverkeillor	1	3	Last Wed June
25	Kettins	...	...	
26	Kingoldrum	...	...	
27	Kinnell	...	...	
28	Kinnettles	...	...	
29	Kirkden	1	2	1st Th May
30	Kirriemuir	1 C	8	4th Th May
31	Lethnot	1	1	Last Fri June
32	Liff and Benvie	2	5	4th Wed May
33	Lintrathen	...	...	
34	Lochlee	1	2	1st Wed Jan
35	Logie-Pert	2	3	1st Sat Feb
36	Lunan	...	...	
37	Lundie, etc.	...	...	
38	Mains, etc.	1 C	3	3d Sat July
39	Marytoun	...	...	
40	Menmuir	1	2	4th Th Mar
41	Monifieth	1 C	4	Last Mon Jan
42	Monikie	...	...	
43	Montrose	3	13	Last Wed July
44	Murroes	...	...	
45	Newtyle	1	2	3d Sat June
46	Oathlaw	...	...	
47	Panbride	1	2	4th Mon Oct
48	Rescobie	1	2	Last Th Oct
49	Ruthven	...	...	
50	St Vigeans	1	9	4th Tu June
51	Strickathrow	3	2	1st Sat Mar
52	Tannadice	...	...	
53	Tealing	1	2	4th Th May
	HADDINGTON.			
1	Aberlady	1	2	3d Th Oct
2	Athelstaneford	1	2	1st Th Dec
3	Bolton	1	1	3d Tu May
4	Dirleton	1	3	4th Mon Feb
5	Dunbar	1 C	5	3d Sat April
6	Garvald	1	2	1st Tu Feb
7	Gladsmuir	1 C	3	Last Sat Jan
8	Haddington	1 C	6	4th Th May
9	Humbie	...	...	
10	Innerwick	...	...	
11	Morham	E U	1	2d Sat Nov
12	North Berwick	1 C	4	3d Th April
13	Oldhamstocks	1	2	1st Th Aug
14	Ormiston	1	2	4th Tu Jan
15	Pencaitland	1 C	2	1st Tu Feb
16	Prestonkirk	1	3	1st Tu May
17	Prestonpans	E U	3	2d Mon May
18	Salton	E U	2	Last Sat May
19	Spot	1	2	2d Mon Mar
20	Stenton	1	2	4th Mon July
21	Tranent	1 C	4	3d Fri April
22	Whitekirk	...	...	
23	Whittingham	1	2	4th Sat Feb
24	Yester	...	...	
	INVERNESS.			
1	Alvie	1 C	2	Last Fri Nov
2	Ardersier	1	2	4th Wed Dec
3	Barra	1	3	1st Wed May
4	Boleskine, etc.	1	3	4th Th Jan
5	Bracadale	...	...	
6	Cromdale	1 C	5	1st Mon Feb
7	Croy	1	3	2d Sat May
8	Daviot	1	3	2d Wed Mar
9	Dores	1	3	2d Mon May
10	Duirnish	1	6	1st Th Feb
11	Glenelg	1	3	1st Wed Feb
12	Harris	1	6	2d Sat Dec
13	Inverness	3	12	Last Fri July
14	Kilmallie	1	6	3d Fri Nov
15	Kilmonivaig	1	4	Last Wed April
16	Kilmorack	1	4	1st Mon Dec
17	Kilmuir (Skye)	1	3	3d Tu July
18	Kiltarlity	1	4	4th Mon Dec
19	Kingussie	1	3	Last Fri July
20	Kirkhill	1	3	Last Th Dec
21	Laggan	1	2	3d Tu Aug
22	Moy	1	2	3d Th July
23	Petty	1	3	2d Mon Nov
24	Portree	1	5	4th Th June
25	Sleat	1	4	3d Th July
26	Small Isles	...	...	
27	Snizort	1	4	4th Th June
28	Strath	1	4	3d Fri July
29	Uist, North	1	6	2d Tu Sept
30	Uist, South	1	8	4th Fri Dec
31	Urquhart	1	4	3d Fri Aug
	KINCARDINE.			
1	Arbuthnot	...	...	
2	Banchory-Deven.	1 C	4	Last Tu Oct
3	Banchory-Ternan	1	3	4th Th Dec
4	Benholm	1 C	3	2d Th Jan
5	Bervie	1 C	2	Last Mon April
6	Dunottar	...	...	
7	Durris	1	2	4th Th Oct
8	Fettercairn	1 C	3	4th Sat May
9	Fetteresso	1	5	1st Sat July
10	Fordoun	1 C	3	1st Th Jan
11	Garvock	...	...	
12	Glenbervie	...	...	
13	Kinneff	1	2	1st Sat June
14	Laurencekirk	1 C	3	Last Sat Feb
15	Maryculter	1	2	Last Mon Aug
16	Marykirk	1 C	3	4th Sat Feb
17	Nigg	1 C	3	4th Sat April

OUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
yrus - -	2	3	2d Sat July
chan - -	...	...	
KINROSS.			
sh - -	...	...	
ross - -	3	4	1st Wed Feb
ell - -	3	3	3d Mon June
tmoak -	3	3	Last Sat Oct
KCUDBRIGHT.			
woth - -	1	2	2d Th July
maclellan -	1	2	2d Th Oct
maghie -	1	2	3d Sat Dec
gue - -	1	2	1st Th June
ittle - -	...	...	
rsphairn -	...	...	
ivend - -	1	2	1st Tu Nov
ossmichael -	1	2	3d Th Nov
lry - -	1	2	2d Sat April
rthon - -	1	3	3d Sat Feb
lls - -	...	...	
lton - -	1	4	4th Tu Oct
rkbean -	1	2	3d Mon Nov
rkcudbright -	2	6	2d Fri Aug
rkgunzeon -	1	2	3d Sat Nov
rkmabreck -	1	3	1st Sat June
rkpatrick-Dur.	1	3	1st Th June
rkpatrick-Iron.	...	...	
ochrutton -	1	2	1st Mon Oct
inigaff - -	1	3	Last Fri Oct
ew Abbey -	1	2	1st Sat Nov
arton - -	1	2	3d Sat Oct
errick - -	1	3	2d Sat Aug
erregles -	...	...	
ongland -	1	4	1st Th Feb
roqueer -	1	5	3d Fri July
wynholm -	1	2	1st Tu Jan
rr - -	1	4	3d Fri July
LANARK.			
vondale -	2	7	1st Tu Jan
arony - -	1 C	30	Last Tu Dec
iggar - -	1	3	3d Sat Mar
lantyre - -	1 C	4	3d Sat Nov
othwell - -	1	17	1st Tu Aug
adder - -	1	5	4th Fri April
ambuslang -	1 C	3	4th Th Oct
ambusnethan	1 C	7	1st Tu Sept
arluke - -	1	6	1st Mon Aug
armichael -	1	2	1st Sat June
armunnock -	...	...	
arnwath -	1	5	4th Fri Dec
arstairs - -	...	...	
ovington -	1	2	Last Sat Feb
rawford -	1	3	4th Sat Mar
rawfordjohn -	1	2	1st Sat April
ulter - -	1	2	4th Fri June
alserf - -	1	3	3d Sat Nov
alziel - -	1	2	4th Th Jan
olphington -	...	...	

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
21	Douglas - -	1	3	3d Fri July
22	Dunsyre - -	...	...	
23	Glasgow - -	1	25	1st Tu Dec
24	Glassford -	1	3	2d Sat Nov
25	Gorbals - -	1	10	4th Fri Jan
26	Govan - -	1	28	2d Tu June
27	Hamilton -	2	10	4th Wed June
28	Kilbride, East -	3	5	2d Th May
29	Lanark - -	1	8	3d Th Oct
30	Lesmahagow -	1	7	2d Sat July
31	Libberton -	1	2	3d Wed April
32	Monkland, New	1	16	4th Th Oct
33	Monkland, Old	1	15	1st Tu Dec
34	Pittenain -	1	1	2d Mon June
35	Rutherglen -	1	7	3d Th April
36	Shotts - -	3	5	1st Tu May
37	Stonehouse -	1	3	Last Mon June
38	Symington -	1	2	2d Mon July
39	Wandell, etc. -	1	1	2d Mon May
40	Walston - -	1	2	4th Sat June
41	Wiston, etc. -	1	2	1st Fri Sept
	LINLITHGOW.			
1	Abercorn -	1	3	2d Tu Dec
2	Bathgate -	1	5	2d Wed June
3	Borrowstounness	1 C	6	3d Fri June
4	Carriden - -	1	1	3d Th Aug
5	Dalmeny -	...	...	
6	Ecclesmachen -	1	1	1st Tu April
7	Kirkliston -	1	4	2d Fri Feb
8	Linlithgow -	1 C	7	1st Fri May
9	Livingstone -	1	2	Last Fri Feb
10	Queensferry -	1	8	4th Fri June
11	Torphichen -	1	2	4th Th May
12	Uphall - -	1	2	2d Sat April
13	Whitburn -	1	3	1st Th Mar
	NAIRN.			
1	Ardclach -	1	2	Last Wed Mar
2	Auldearn -	1	3	1st Mon April
3	Cawdor - -	1	2	4th Wed April
4	Nairn - -	1 C	4	1st Wed Feb
	ORKNEY AND SHETLAND.			
	ORKNEY.			
1	Birsay & Harray	...	...	
2	Cross and Burness	1	4	1st Fri Nov
3	Eday - -	...	...	
4	Evie and Rendal	1	...	
5	Firth - -	1	2	2d Mon May
6	Holm - -	...	...	
7	Hoy and Græmsay	...	...	
8	Kirkwall - -	1 C	5	Last Wed May
9	Lady - -	...	...	
10	Orphir - -	1	2	3d Tu May
11	Ronaldshay, South	1	4	4th Wed May
12	Rousay, etc. -	...	...	
13	St Andrews, etc.	...	...	
14	Sandwick -	...	...	

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
15	Shapinshay	...	...	
16	Stennis	...	...	
17	Stromness	1 C	4	2d Th Aug
18	Stronsay	1	2	1st Th Oct
19	Walls and Flotta	...	...	
20	Westray, etc.	...	...	
	SHETLAND.			
21	Bressay	...	...	
22	Delting	1	3	1st Wed Mar
23	Dunrossness	...	...	
24	Fetlar, etc.	...	...	
25	Lerwick	1	4	Last Fri Oct
26	Nesting	...	...	
27	North Mavine	...	...	
28	Sandsting	...	...	
29	Tingwall	3	4	Last Th July
30	Unst	...	...	
31	Walls	...	...	
32	Yell	3	3	1st Tu Feb
	PEEBLES.			
1	Broughton	1	2	3d Tu Feb
2	Drumelzier	1	1	3d Sat Feb
3	Eddlestone	1	2	3d Fri Feb
4	Innerleithen	1	2	3d Mon Nov
5	Kirkurd	...	...	
6	Linton, West	1	3	4th Mon Jan
7	Lyne and Megget	...	...	
8	Manor	1	1	2d Th Nov
9	Newlands	1	2	1st Mon May
10	Peebles	1	4	4th Fri Feb
11	Skirling	...	...	
12	Stobo	1	1	3d Sat April
13	Traquair	1	2	Last Fri Nov
14	Tweedsmuir	...	...	
	PERTH.			
1	Aberdalgie	1	2	Last Sat Oct
2	Aberfoyle	1	2	2d Th Aug
3	Abernethy	1	3	2d Sat Feb
4	Abernyte	...	...	
5	Alyth	1	4	Last Th Jan
6	Auchterarder	1	4	4th Sat Feb
7	Auchtergaven	1	4	2d Sat April
8	Balquhidder	...	...	
9	Bendochy	E U	2	3d Sat Jan
10	Blackford	...	...	
11	Blair-Athol	1	3	1st Th Nov
12	Blairgowrie	1	4	1st Mon Mar
13	Callander	1	3	1st Wed Mar
14	Caputh	1	3	3d Tu July
15	Cargill	1	3	1st Tu Nov
16	Clunie	1	2	4th Wed June
17	Collace	1	4	2d Th Feb
18	Comrie	1	3	2d Fri Oct
19	Coupar-Angus	1 C	4	2d Sat May
20	Crieff	1	6	4th Fri Feb
21	Culross	1 C	3	1st Fri Oct
22	Dowally	...	...	
23	Dron	1	1	2d Th Nov
24	Dull	1	7	Last Tu Sep succeeding Wed, & succeeding Th Sept
25	Dunbarnie	1	2	1st Sat Mar
26	Dunblane	1 C	4	3d Fri Jan
27	Dunkeld	...	...	
28	Dunkeld, Little	1	4	4th Sat Nov
29	Dunning	1	3	Last Th Jan
30	Errol	1	4	1st Mon July
31	Forgandenny	...	...	
32	Forteviot	1	2	2d Sat April
33	Fortingall	...	...	
34	Fossaway	1	3	4th Th May
35	Foulis, Wester	...	...	
36	Gask	1	2	Last Sat Oct
37	Glendevon	...	...	
38	Inchture	...	...	
39	Kenmore	...	...	
40	Killin	...	...	
41	Kilmadock	1 C	5	Last Tu Aug
42	Kilspindie	1	2	4th Sat April
43	Kincardine	...	...	
44	Kinclaven	...	...	
45	Kinfauns	1	2	4th Mon Mar
46	Kinloch	...	...	
47	Kinnaird	1	1	2d Th Nov
48	Kinnoul	1 C	4	2d Sat Feb
49	Kirkmichael	...	...	
50	Lethendy	1	1	Last Sat Dec
51	Logierait	1	4	2d Mon April
52	Longforgan	...	...	
53	Madderty	...	...	
54	Meigle	1	2	3d Sat April
55	Methven	1	3	2d Sat April
56	Moneydie	1	1	Last Sat July
57	Monivaird	...	...	
58	Monzie	1	4	2d Sat May
59	Moulin	1	3	1st Tu Aug
60	Muckhart	...	...	
61	Muthill	1	4	1st Wed Aug
62	Perth	E U	15	2d Tu April
63	Port-of-Monteith	1	2	3d Th Nov
64	Rattray	1	3	2d Sat Dec
65	Redgorton	1	3	Last Sat Jan
66	Rhynd	1	1	3d Sat April
67	Scone	...	...	
68	St Madoes	...	...	
69	St Martins	...	...	
70	Tibbermuir	1	3	3d Sat Sept
71	Trinity-Gask	...	...	
72	Tullialan	1 C	4	2d Th June
73	Weem	...	...	
	RENFREW.			
1	Abbey	1 C	20	Last Wed Dec
2	Cathcart	1 C	4	1st Th April

COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
Aglesham -	1	3	4th Th Sept
Astwood -	1	8	Last Tu Aug
Erskine - -	1 C	2	4th Sat Dec
Greenock -	2	24	1st Tu Mar
Houston -	3	4	Last Fri Jan
Kilchinnan -	...	...	
Kinkerkip, etc. -	1 C	4	1st Tu Aug
Kilbarchan -	2	7	1st Fri June
Kilmalcolm -	1 C	3	Last Sat June
Lochwinnoch -	3	6	2d Wed Feb
Mearns - -	1	4	Last Tu Mar
Neilston - -	1 C	10	4th Sat April
Paisley - -	1 C	15	3d Mon Feb
Port-Glasgow -	3	8	1st Tu Mar
Renfrew - -	1 C	4	Last Sat May
ROSS AND CROMARTY.			
Alness - -	1	2	1st Th May
Applecross -	1	4	1st Tu Oct
Avoch - -	1	3	Last Th Mar
Barvas - -	1	4	3d Tu July
Contin - -	1	3	4th Tu April
Cromarty -	2	4	2d Fri Aug
Dingwall -	1	3	2d Th Feb
Edderton -	1	2	4th Th Nov
Fearn - -	1	3	1st Th April
Fodderty -	1	3	4th Th Oct
Gairloch - -	1	6	{Last Th and last Tu Aug
Glenshiel -	1	2	3d Fri July
Killearnan -	1	4	4th Fri Oct
Kilmuir, Easter	1	2	1st Th June
Kiltearn -	1	3	4th Sat July
Kincardine -	1	3	3d Th May
Kintail - -	1	2	3d Wed Nov
Knockbain -	1	3	4th Mon June
Lochalsh - -	1	3	1st Th April
Lochbroom -	1	5	Last Th Dec
Lochcarron -	1	3	4th Th Nov
Lochs - -	1	5	1st Wed Nov
Logie Easter -	1	2	4th Fri Nov
Nigg - -	1 C	2	4th Wed April
Resolis or Kirkmichael	1	3	1st Fri April
Rosemarkie -	1	3	4th Wed Feb
Rosskeen -	1	4	4th Th Sept
Stornoway -	1	7	3d Tu Oct
Tain - -	1	4	1st Mon April
Tarbat - -	1	3	4th Mon Aug
Uig - -	1	5	4th Tu April
Urquhart -	1	4	4th Tu Mar
Urray - -	1	4	3d Tu May
ROXBURGH.			
Ancrum - -	1	2	2d Sat Mar
Ashkirk - -	1	2	3d Th Feb
Bedrule - -	E U	1	3d Sat May

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
4	Bowden - -	1	2	3d Th Jan
5	Castleton -	E U	3	1st Th May
6	Cavers - -	E U	3	Last Sat April
7	Crailing - -	1	1	2d Wed Jan
8	Eckford - -	1	2	4th Sat Feb
9	Ednam - -	E U	2	2d Th Jan
10	Hawick - -	1	7	4th Fri Oct
11	Hopekirk -	E U	2	4th Fri Oct
12	Hownam - -	E U	1	Last Sat Feb
13	Jedburgh -	1 C	6	1st Tu May
14	Kelso - -	1	6	1st Mon Feb
15	Kirkton - -	1	1	3d Fri April
16	Lilliesleaf -	1	2	3d Sat April
17	Linton - -	1	2	3d Mon Feb
18	Mackerston -	1	1	2d Th Jan
19	Maxton - -	1	1	2d Mon April
20	Melrose - -	1	6	1st Sat Feb
21	Minto - -	1	1	2d Mon June
22	Morebattle -	1	2	Last Sat Jan
23	Oxnam - -	E U	2	2d Wed Feb
24	Roberton -	1	2	4th Sat Jan
25	Roxburgh -	E U	2	4th Th Jan
26	St Boswell's -	1	2	1st Th April
27	Smailholm -	1	2	2d Wed Feb
28	Southdean -	1	2	4th Fri Feb
29	Sprouston -	1	2	1st Wed Feb
30	Stitchell - -	1	1	4th Wed Jan
31	Wilton - -	1	3	1st Fri July
32	Yetholm - -	1	2	4th Sat Mar
	SELKIRK.			
1	Ettrick - -	E U	2	2d Fri Mar
2	Galashiels -	1	3	1st Mon May
3	Kirkhope -	1	2	3d Fri July
4	Selkirk - -	E U	4	4th Fri Jan
5	Yarrow - -	E U	2	3d Fri May
	STIRLING.			
1	Airth - -	1	3	1st Sat May
2	Alva - -	1 C	3	4th Tu Jan
3	Baldernock -	1	2	3d Tu July
4	Balfron - -	1 C	3	1st Tu May
5	Bothkennar -	1	2	4th Mon July
6	Buchanan -	...	...	
7	Campsie - -	2	7	2d Sat Feb
8	Denny - -	1 C	6	4th Mon Feb
9	Drymen - -	1	3	2d Th Feb
10	Dunipace -	1 C	3	4th Sat Aug
11	Falkirk - -	1 C	13	Last Tu Feb
12	Fintry - -	1 C	2	1st Wed April
13	Gargunnock -	...	...	
14	Killearn - -	...	...	
15	Kilsyth - -	1	7	1st Tu Feb
16	Kippen - -	1 C	3	1st Sat July
17	Larbert - -	1 C	5	2d Sat Feb
18	Lecropt - -	...	...	
19	Muiravonside -	1 C	3	2d Sat May
20	Polmont - -	1 C	4	2d Sat Feb

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
21	St Ninians -	1 C	10	Last Th July
22	Slamannan -	1	2	2d Sat June
23	Stirling - -	1	9	Last Tu June
24	Strathblane -	...	...	
	SUTHERLAND.			
1	Assynt - -	1	4	4th Mon April
2	Clyne - -	1	3	2d Wed Feb
3	Creich - -	1	4	3d Tu Feb
4	Dornoch - -	1	4	3d Mon Feb
5	Duirness - -	1	2	4th Wed April
6	Eddrachillis -	1	3	3d Mon April
7	Farr - -	1	3	2d Wed Mar
8	Golspie - -	1	2	2d Tu Feb
9	Kildonan -	1	3	4th Sat June
10	Lairg - -	1	2	3d Th April
11	Loth - -	1	2	4th Sat June
12	Rogart - -	1	2	2d Th May
13	Tongue - -	1	3	2d Tu Mar

No.	COUNTIES.	Mode of Assessment.	No. of Managers or Elected Members.	Day fixed for Election.
	WIGTON.			
1	Glasserton -	1	2	2d Tu July
2	Inch - -	1	4	3d Tu Mar
3	Kirkcolm -	1	3	2d Sat Oct
4	Kirkinner -	1	3	4th Mon No
5	Kirkmaiden -	1	3	2d Th Dec
6	Kirkowen -	1	3	1st Tu May
7	Leswalt - -	1	4	2d Sat Mar
8	Luce, New -	1	2	1st Wed Ma
9	Luce, Old -	1	3	3d Wed Oct
10	Mochrum -	1	4	3d Sat Mar
11	Penninghame -	1	5	2d Sat Jan
12	Portpatrick -	1	3	4th Tu June
13	Sorby - -	1 C	3	1st Th April
14	Stoneykirk -	1	4	1st Th Nov
15	Stranraer -	3	12	Last Tu Jul
16	Whithorn -	1	4	2d Th Feb
17	Wigton - -	1 C	3	1st Wed Jun

SUMMARY OF ASSESSED AND UNASSESSED PARISHES.

No.	COUNTIES.	NUMBER OF PARISHES.			MODES OF ASSESSMENT.				
		Assessed.	Unassessed.	Total.	First.	No. Classified.	Established Usage.	Second.	T
1	Aberdeen - - -	62	20	82	62	9	...	...	
2	Argyll - - -	27	7	34	27	4	...	...	
3	Ayr - - -	38	8	46	21	5	...	5	
4	Banff - - -	21	2	23	21	5	...	...	
5	Berwick - - -	31	1	32	17	...	14	...	
6	Bute - - -	6	0	6	5	...	...	...	
7	Caithness - - -	8	2	10	8	...	...	...	
8	Clackmannan - -	5	...	5	5	5	...	...	
9	Dumbarton - -	9	3	12	9	7	...	...	
10	Dumfries - - -	40	3	43	37	...	3	...	
11	Edinburgh - -	31	...	31	29	4	2	...	
12	Elgin or Moray - -	20	...	20	20	7	...	...	
13	Fife - - -	42	20	62	38	19	...	...	
14	Forfar - - -	29	24	53	20	4	...	4	
15	Haddington - -	20	4	24	17	6	3	...	
16	Inverness - - -	29	2	31	28	2	...	...	
17	Kincardine - - -	14	5	19	13	8	...	1	
18	Kinross - - -	3	1	4	...	...	...	...	
19	Kirkcudbright - -	23	5	28	22	...	...	1	
20	Lanark - - -	37	4	41	33	4	...	2	
21	Linlithgow - -	12	1	13	12	2	...	...	
22	Nairn - - -	4	...	4	4	1	...	...	
23	Orkney - - -	8	12	20	8	2	...	...	
	Shetland - - -	4	8	12	2	...	...	...	
24	Peebles - - -	10	4	14	10	...	...	...	
25	Perth - - -	48	25	73	46	6	2	...	
26	Renfrew - - -	16	1	17	11	8	...	2	
27	Ross and Cromarty -	33	...	33	32	1	...	1	
28	Roxburgh - - -	32	...	32	24	1	8	...	
29	Selkirk - - -	5	...	5	2	...	3	...	
30	Stirling - - -	19	5	24	18	11	...	1	
31	Sutherland - -	13	...	13	13	...	...	...	
32	Wigton - - -	17	...	17	16	2	...	...	
	To'al -	716	167	883	630	123	35	17	

EDINBURGH:

PRINTED BY MURRAY AND GIBB,

FOR HER MAJESTY'S STATIONERY OFFICE.

MEDICAL CHARITIES, IRELAND.

FIFTH ANNUAL REPORT

OF THE

COMMISSIONERS OF IRISH POOR LAWS.

MEDICAL CHARITIES, IRELAND.

FIFTH

ANNUAL REPORT

OF

THE COMMISSIONERS

FOR

ADMINISTERING THE LAWS FOR RELIEF OF THE POOR IN IRELAND

UNDER THE

MEDICAL CHARITIES ACT, 14 & 15 VICT., CAP. 68.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:

PRINTED BY ALEX. THOM & SONS, 87, ABBEY-STREET,

FOR HER MAJESTY'S STATIONERY OFFICE.

1857.

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MEDICAL CHARITIES, IRELAND.

FIFTH ANNUAL REPORT

OF THE

COMMISSIONERS OF IRISH POOR LAW,

UNDER 14 & 15 VICT., CAP. 68.

TO HIS EXCELLENCY GEORGE WILLIAM FREDERICK,
EARL OF CARLISLE, K.G.

Lord Lieutenant-General and General Governor of Ireland.

Dublin, March 9th, 1857.

MAY IT PLEASE YOUR EXCELLENCY,

1. WE, the Commissioners for administering the Laws for Relief of the Poor in Ireland, submit to your Excellency this, the Fifth General Report of our proceedings under the Medical Charities Act.

2. The following table shows the amount of relief afforded under this Act, at the patients' homes and at the Dispensaries, in each Province, and in the whole of Ireland, for each of the four complete years ending September 30th, during which the Act has been in operation.

Summary of the Number of Cases of Medical

Period.	Province of Leinster.			Province of Ulster.		
	Dispensary Tickets.	Visiting Tickets.	Total.	Dispensary Tickets.	Visiting Tickets.	Total.
Year ended 30th Sept., 1853,	190,103	43,069	233,172	127,745	40,264	168,009
Year ended 30th Sept., 1854,	194,426	49,363	243,789	121,328	40,079	161,407
Year ended 30th Sept., 1855,	202,255	54,622	256,877	131,603	43,154	174,757
Year ended 30th Sept., 1856,	203,868	51,604	255,472	128,004	42,083	170,087

3. It appears from this table that there was an increase in the amount of relief afforded for all Ireland, both at the patients' homes and at the Dispensaries, in the second and third of the above years. The same may be said of each Province, except Ulster, in which there was a falling off in the year ended September, 1854.

4. In the last year, in the table, there has been, on the contrary, a decrease in the amount of relief afforded at the patients' homes in Leinster, Ulster, and Connaught; and in Ulster, we find a falling off in the amount of relief afforded at the Dispensaries also. The increase of Dispensary relief during former years has been the subject of remark, and has been regarded as inconsistent with the improving condition of the country for some years past, of which we have such convincing evidence. Those, however, who have come to this conclusion have not adverted to the circumstance that emigration has not generally taken place from the class which, in sickness, has recourse to the Dispensaries; while the whole of those who have, in such large numbers of late years, left the workhouses, do belong to that class.

5. In Table, No. 2, of Appendix B, will be found a detailed account of the medical relief afforded in each Dispensary district for the year ended 30th September, 1856.

6. The following table shows the expenditure incurred under the Medical Charities Act in each Province, and for the whole of Ireland, for the four years ended September 29th, 1856, the latest period to which the half-yearly accounts have been made up and audited. The uniformity of the expenditure is very remarkable:—

Medical Charities Expenditure, Years ended 29th September,

	Leinster. £	Ulster. £	Connaught. £	Munster. £	Total. £
1853,	28,716	23,998	11,400	24,326	88,440
1854,	28,761	24,366	11,351	25,229	89,707
1855,	28,841	24,675	11,209	24,663	89,388
1856,	28,422	24,600	11,739	25,475	90,236

RELIEF afforded under the Medical Charities Act.

Province of Connaught.			Province of Munster.			Total for Ireland.		
Dispensary Tickets.	Visiting Tickets.	Total.	Dispensary Tickets.	Visiting Tickets.	Total.	Dispensary Tickets.	Visiting Tickets.	Total.
66,690	10,898	77,588	172,495	34,147	206,642	557,033	133,378	690,411
68,128	12,139	80,267	173,443	36,119	209,562	557,325	137,700	695,025
70,902	13,163	84,065	178,787	38,077	216,864	583,547	149,016	732,563
72,527	12,070	84,597	190,274	40,807	231,081	594,673	146,564	741,237

The total for the last of these years, viz., £90,236, was incurred under the following heads:—

Medicines and medical appliances,	£16,195
Rent of Dispensary buildings,	6,803
Books, forms, stationery, printing, and advertising,	1,204
Salaries, Medical Officers,	59,458
Salaries, Apothecaries,	1,877
Fuel, porters, and incidental expenses, not included under the above heads,	4,699
Total,	£90,236

7. This total shows an increase of expenditure for this year, as compared with the preceding, of £848. There is an increase of expenditure on medicines and medical appliances amounting to £1,331. The difference between this sum and the net increase (viz., £848), is accounted for by diminished expenditure under some other heads.

8. The detail of the expenses incurred in providing Dispensary relief for the last year in each Dispensary District, and in each Union in Ireland, will be found, under the heads specified above, in the Appendix.*

9. The average poundage on the valuation of Ireland for the maintenance of the Dispensaries is slightly lower this year than it was for the last, having been 1·86*d.* in the pound for last year, and 1·85*d.* for this.

10. A few alterations in the organization of the Dispensary Districts have been made in the past year. In two Unions, Carlow and Corrofin, two Dispensary Districts in each have been united to form one. In the Clogheen Union, originally divided into four Dispensary Districts, a re-arrangement has been made, by which the districts are reduced to three. In the Galway Union, the Islands of Arran, which formed part of the Galway Dispensary District, have been formed into a separate District; and in the New Ross Union, an Electoral Division has been transferred from one

* Appendix B, No. 2.

Dispensary District to another. In one of the Dispensary Districts (Shinrone) of the Roscrea Union, a second Medical Officer has been appointed. The details of the alterations, referred to, will be found in the Appendix.*

11. In previous Medical Charities Reports, and more especially in our last Report, we expressed our dissatisfaction in regard to the imperfect manner in which Vaccination has been carried out at the Dispensaries under the provisions of the Medical Charities Act; and our anxiety and apprehension lest an Epidemic Small-pox should break out among the large number of persons, of all ages, through the country, unprotected, either by having had the disease naturally, or by inoculation, or by successful vaccination, amongst whom this most contagious disease is continually kept alive by itinerant inoculators, carrying on their pernicious trade with little fear of the penalty provided against it, owing to the unhappy prejudice extensively existing among the people in favour of Small-pox inoculation. Of the three known ways just mentioned, by which an individual may acquire probable immunity for the future from Small-pox, the peasantry of Ireland unfortunately prefer that which is attended with most danger to the unprotected community. For although by contracting Small-pox naturally, the danger incurred by the individual is great indeed (the ordinary mortality of the disease being one in five, and in Epidemics not unfrequently doubling this proportion); yet, as regards the safety of the rest of the unprotected, every one, so far from deliberately making himself a centre of contagion, by voluntarily inducing the disease, will do every thing in his power to avoid it, so that the centres of contagion being few, a large proportion of the population escape the disease. By receiving Small-pox by inoculation, the benefit to the individual is indeed of vast amount, the mortality of the disease being thereby diminished about a hundred fold. Still he has to undergo a serious disease, in which he may lose his life, or, if he do not, by which he may be deformed, or blinded, or have his constitution permanently injured; and, as regards the rest of the unprotected, the risk they are exposed to by Small-pox inoculation is of the most serious magnitude; and as the number of persons who will thus receive variola by inoculation will, in the aggregate, far exceed that which would have been attacked, had no measures whatever been taken, it follows that though the mortality from the Small-pox in the inoculated may be diminished, that of the community will be increased. There is good reason to believe that the proportionate mortality

* Appendix B, No. 1.

from Small-pox was increased in England from seventy-two to ninety-five per thousand, in consequence of the introduction of the practice of inoculation for Small-pox. The superiority of successful Vaccination over the other two modes, by which protection may be had against future attacks of Small-pox, is indisputable. It does not protect with more certainty than they do against future attacks of Small-pox; but neither would the best authorities admit that it does so with less certainty. As regards the individual, he acquires immunity by means of passing through an ailment which scarcely deserves the name of disease; and, as regards the unprotected, they incur no risk whatever by the propagation of the Vaccine disease.

12. Immediately after the annual appointment of the Dispensary Committees, in the beginning of last spring, we addressed a circular to them,* earnestly requesting them to use their best efforts to promote Vaccination, and suppress Small-pox Inoculation, by every means that the existing state of the law put at their disposal. We informed them that we had learned from the Reports of the Medical Inspectors, and the Returns of the Dispensary Medical Officers, for the 31st of December and 31st of March preceding, that Small-pox was unusually prevalent in Dispensary Districts in several counties in each of the Provinces of Ireland; and that, in many of those Districts, the number of cases of Small-pox, and the amount of mortality occasioned by it, had been so great as to excite much apprehension in the public mind, in which we could not but participate. We recommended, in the event of its coming to their knowledge that inoculation was practised in their Districts, that they would immediately communicate with the Constabulary, with a view to procure the prosecution and punishment of the offenders; and further, to obviate a not unreasonable objection which we had reason to believe prevented mothers, occasionally, from bringing their infants for Vaccination to the Dispensaries, viz., the fear of exposing them to the risk of contracting contagious diseases among the Dispensary patients, we recommended the Committees to fix stated Dispensary days for the performance of Vaccination alone; or to appoint a time before or after the usual period of the Medical Officer's attendance for the discharge of his ordinary duties, for the same purpose; taking care to make the arrangements in question extensively known. We have good reason to be satisfied with what has occurred since the issue of this circular. A large increase in the number of Vaccinations has taken place, and there has been an unusual number of prose-

* Appendix A, No. 1.

cutions, many of them attended with convictions, of itinerant inoculators. Since the 26th of last March thirteen convictions of Inoculators for Small-pox have been reported to us by Medical Inspectors or Dispensary Medical Officers. In our last Medical Charities Report we complained that, for the year ended September 30th, 1855, the number of Vaccinations performed at the Dispensaries was only 46,711, a number less by 6,133 than the number of the preceding year. In the year ended September 30th, 1856, the number of Vaccinations has risen to 84,131, a number not very much short of double of that of the preceding year, and far above that of any other year since the enactment of the Medical Charities Act.

13. This result is, doubtless, in the highest degree gratifying. Nevertheless, we are in no way disposed thereby to alter or modify the opinion expressed in the sixteenth paragraph of the last Medical Charities Report, as to the imperative necessity of providing, by legislation, for the more effectual carrying out of gratuitous Vaccination in Ireland. We showed in that Report that there is good reason to believe that the number of proper objects for gratuitous Vaccination annually added to the population is about 145,000. Thus, even last year's large number of Vaccinations falls short of what it ought to have been, for the purpose merely of providing for the Vaccination of those added to the population within the year, by about 61,000; and it should be borne in mind that in these remarks we have left altogether out of view the certainly very large number of persons in the population of Ireland, above the age of one year, who have, in no way, received protection from the consequences of exposure to variolous infection. Further, we think it may be confidently anticipated that the decline of Small-pox will be followed by a return of apathy with respect to Vaccination, and a falling off of the numbers vaccinated. These considerations, we think, fully justify the anxious desire we experience to see such legislative measures adopted as we have recommended in the sixteenth paragraph of our last Medical Charities Report, or such others, including the Registration of Births and Deaths, as may seem to the wisdom of Parliament best calculated to protect the people of this kingdom from the consequences of neglect and prejudice in regard to Small-pox.

14. Cholera, in an Epidemic form, has not shown itself in any part of Ireland during the past year.

15. Notwithstanding the generally satisfactory sanitary condition of the country during the past year, there has been, for more than a year, a prevalence, among the Dispensary patients, of Scarlatina and Small-pox, occasionally becoming,

in certain localities, sufficiently great to create public alarm; and for some months past the common typhoid fever of Ireland also has attracted more notice than usual; but, hitherto, not in such a degree as to give reasonable ground to apprehend that it is about to become Epidemic. In one locality only has it been thought necessary to take any extraordinary step with a view to check the increase of fever. In the Fethard Dispensary District the Campile Fever Hospital was reopened a few months ago by the Board of Guardians of the New Ross Union, and this Hospital is still in operation. The quarterly Reports from the Medical Officers of Dispensaries for the year ended 29th September, 1856, show an increased prevalence of Fever in the Spring, and a subsequent very considerable decline in the Autumn, but negative the existence of the disease to any serious extent in any part of the year. Nevertheless, the time being now at hand, when, according to the lamentable experience of past times, a visitation of Epidemic Fever might be expected to occur in this country, we shall not fail to watch the indications of the returns with deep interest, and not without hope that a powerful proof of the improved condition of the people, in addition to the unmistakable ones we are already acquainted with, will be found in the mitigation of this scourge, which, for a long series of years, has returned with such periodic regularity and such terrible destruction of life. Severe Epidemics of Fever occurred in Ireland in 1799, 1810, 1816, 1826, 1836, and 1846. Any evidence of the absence of Epidemic influence in respect to this disease at the present time is, therefore, highly gratifying; and we have the pleasure of being able to add, that the returns from the Fever Hospitals of the Workhouses completely confirm the evidence of the Dispensary Returns, inasmuch as they exhibit for the six months, from the beginning of April to the end of September, 1856, a tolerably uniform decline of Fever, from 1,806 cases in April to 1,015 in September. It is true this decline of Fever belongs to the season; but it is quite inconsistent with the supposition that an Epidemic Fever has commenced and is making progress.

16. The Reports of the Dispensary Medical Officers regarding Small-pox show it to have been more prevalent in the Spring months than in the succeeding months of the year, but at no time to have prevailed anywhere as a serious epidemic. The numbers, however, known to the Dispensary Officers, we have good reason to believe, are very far indeed short of the true numbers of the cases of Small-pox actually occurring in the population. In the great majority of instances cases of Small-pox have been studiously kept from the knowledge of the Dispensary Medical Officers,

lest their being made aware of the existence of the disease should lead to the detection and prosecution of the inoculators, whom the peasantry are desirous of saving from such consequences. In the Reports of some of the Medical Inspectors and Dispensary Medical Officers, printed in the Appendix,* will be found some singular statements, exhibiting the difficulties, proceeding from this cause, of procuring the conviction of Small-pox inoculators, and the devices had recourse to by the peasantry, with a view to extinguish all evidence of the illegal practice.

17. In respect to the last disease, which we have spoken of, viz., Scarlatina, we mentioned in our last Medical Charities Report, that, at the date of that Report, this disease had become prevalent in several Dispensary Districts, and it has since spread very extensively through the country without, in any locality, having become so rife as to render necessary the adoption of any extraordinary means for the purpose of checking its progress, the Fever Hospitals of the Workhouses having been hitherto found amply sufficient to meet the requirements of the occasion, except in the case of the hospital specially provided by the Carrick-on-Suir Board of Guardians at Portlaw. Unlike Fever or Small-pox, Scarlatina is shown by the Dispensary Reports to have progressed continuously through the Summer and Autumn of the year 1856, a large increase of numbers having occurred in the September quarter; and according to the Returns partially received for the succeeding quarter, it cannot be considered to have been on the decline at the close of the year.

18. In the 41st paragraph of our First Report under the Medical Charities Act, we observed that "one of our most "important functions would thenceforth be to make inquiry, "by our Inspectors, and afford redress in all cases of well-"founded complaint in regard to the administration of relief "to the sick poor, and at the same time to protect the "character and interests of every officer who may be exposed "to undeserved obloquy, or to any other description of "injustice in relation to the discharge of his duties under "the Medical Charities Act." We have now to report to your Excellency, that since the commencement of the operation of the Medical Charities Act, 252 complaints have been preferred against Medical Officers of Dispensary Districts, of which 97 were withdrawn, or ultimately shown to be unfounded; in 117 cases the Medical Officer was censured, with more or less severity, according to the nature of the case; 15 cases resulted in forced resignation, and 5 in dismissal under seal. In a small number of instances the

* Appendix A, II., No. 1 to No. 12.

Medical Officer resigned on being called on for explanation or on inquiry being directed. In 105 of the above cases we found it necessary to direct inquiry to be made on oath into the complaints by a Medical Inspector, and a few cases were of such a nature that we declined to interfere. We have reason to think that this exercise of our power of superintendence and control has been attended with very beneficial results to the poor persons requiring medical aid in Ireland, and at the same time to have been satisfactory to that large proportion of the entire body of the Dispensary Officers who are zealously attentive to the discharge of their public duties.

19. In conclusion, we desire to repeat the recommendation of the last paragraph of the Medical Charities Report of 1856, and to submit to your Excellency's consideration, the expediency of extending to Ireland, with the modifications necessary to adapt it to the local institutions of this country, the amended Sanitary Law enacted for England in the Session of 1855. This Act supersedes, in England, the Nuisances Removal and Diseases Prevention Acts, still in force in Ireland; and has introduced some highly important additions and improvements of the former state of the sanitary laws of England.

We have the honour to be

Your Excellency's obedient, faithful servants,

(Signed) A. POWER.
E. HORSMAN.
THOS. A. LARCOM.
J. M^c^DONNELL, M.D.
E. SENIOR.

APPENDIX.

APPENDIX (A.)

CIRCULARS OF INSTRUCTIONS, ISSUED UNDER THE MEDICAL CHARITIES ACT, 14 & 15 VIC., c. 68, AND CORRESPONDENCE.

I.—DISPENSARY ARRANGEMENTS.

No. 1.—IMPORTANCE of PROMOTING VACCINATION, and PREVENTING VARIOLOUS INOCULATION:—Circular to Dispensary Committees.

Poor Law Commission Office, Dublin,
30th April, 1856.

SIR,

1. The Commissioners for administering the Laws for Relief of the Poor in Ireland are earnestly desirous to draw the attention of the newly appointed Dispensary Committees to the necessity which exists for the performance of Vaccination, as a protection against Small-pox, in their respective Districts. The Commissioners are particularly anxious at the present time to direct attention to this important subject in consequence of the greatly increased danger to persons unprotected by Vaccination, or otherwise, from the existing extensive prevalence of Small-pox.

2. The Commissioners have obtained from the Reports of their Medical Inspectors, and from Returns received by them from the Medical Officers of Dispensary Districts for the quarters ended 31st December last, and the 31st ult., that Small-pox has been recently, or still is, prevalent in many Dispensary Districts in the Counties of Cork, Clare, Kerry, Limerick, Tipperary, and Waterford, in Munster; of Kilkenny, Kildare, Longford, Meath, Westmeath, and Wexford, in Leinster; of Galway, Leitrim, and Roscommon, in Connaught; and of Antrim, Armagh, Cavan, Down, Monaghan, and Tyrone, in Ulster. In many of the Districts referred to, the number of cases of Small-pox, and the mortality occasioned by it have been so great as to excite much apprehension in the public mind; and this apprehension the Commissioners cannot but participate. They are satisfied, for reasons assigned in paragraphs 11 to 15 of their Annual Report under the Medical Charities' Act, recently issued,* that there are

* Fourth Annual Report, 1856.

many children, and even adults, in every part of the country unprotected against Small-pox either by Vaccination, by Inoculation, or by having had the disease naturally; and it is well known that Small-pox is being continually propagated by itinerant Inoculators in a great number of Districts through the country, and that consequently the unprotected persons alluded to are constantly liable to contract this highly contagious disease which, when so contracted, is often virulent, and in a large proportion of cases fatal. When not fatal it, in many instances, deprives the patient of sight, thus rendering him, if poor, probably an object for public support during the remainder of his life. Amongst those, on the other hand, protected by successful Vaccination, a large proportion of such persons are not susceptible of Small-pox, if exposed to its contagion; and amongst those susceptible of it, and who happen to take it, the disease, in a large majority of such cases, occurs in a modified and mild form, and is attended with a mortality trifling in amount when compared with that which occurs in the cases of persons taking the disease who had not been previously Vaccinated.

3. These considerations have induced the Commissioners to address this Circular to Dispensary Committees, and they earnestly request them, in conjunction with their Medical Officer or Medical Officers, to employ, perseveringly and actively, every means for the promotion of Vaccination which the present state of the law empowers them to adopt.

4. The Commissioners desire at the same time to observe that they have learned, with much gratification, from communications received by them, that the number of convictions, under sec. 8 of the Vaccination Extension Act (3 & 4 Vic., cap. 29) of persons engaged in the injurious practice of Inoculation has lately increased; and the Commissioners anticipate highly beneficial consequences, from these proceedings, in checking the spread of the disease of Small-pox. The section referred to enacts "that "any person who shall, from and after the passing of this Act, "produce or attempt to produce in any person, by Inoculation "with variolous matter, or by wilful exposure to variolous mat- "ter, or to any matter, article or thing, impregnated with vario- "lous matter, or wilfully by any other means whatsoever produce "the disease of Small-pox in any person in England, Wales, or "Ireland, shall be liable to be proceeded against and convicted "summarily before any two or more Justices of the Peace in "Petty Sessions assembled; and for every such Offence shall, "upon conviction, be imprisoned in the common Gaol or House "of Correction, for any term not exceeding one month."

5. The Commissioners strongly recommend the Committee to communicate, from time to time, with the Police Authorities in the Dispensary District in which they act, with a view to the prosecution and punishment of any persons offending as described in the above section, and the Commissioners rely upon the several Dispensary Medical Officers affording all the aid in their power in the prosecution of such parties. The Notice, form N,

which contains a copy of the above section, should be posted in the most conspicuous places in the District, in accordance with Art. 16 of the Dispensary Rules, and the Inscription on the Notice Board attached to the exterior of the Dispensary should contain the particulars prescribed by the same article of the Dispensary Regulations.

6. In consequence of the spread of Small-pox, it was deemed advisable in some Unions to issue, in addition to the above notifications, and to have extensively circulated, a special notice, calling particular attention to the necessity for Vaccination, and to the dangerous consequences of Inoculation; and a form of such a Notice* is appended hereto, for the information of the Committee.

7. The Commissioners desire also to observe that the Committee should take care that a due supply of effective Vaccine Lymph is at all times kept up at the Dispensary by the Medical Officer, in order that he may be always prepared to vaccinate applicants; and in cases where the Board of Guardians subscribe for the Dispensary to the Dublin Cow-pock Institution he should be apprized that he can apply direct to the Institution for the Lymph required from time to time. As heretofore pointed out by the Commissioners the performance of Vaccination by the Medical Officer is not limited to any particular class of persons, he being bound by the Statute "to Vaccinate all persons who may come to him for that purpose," and the production of a Dispensary Ticket is not requisite in such cases; and as there is reason to believe that mothers are often deterred from bringing their children for Vaccination on Dispensary days by the not-altogether groundless fears of exposing them, amongst the Dispensary patients labouring under various diseases, to the risk of contagion, the Commissioners, with a view of obviating this objection, and to afford every facility possible for parties obtaining the benefit of Vaccination, recommend that a separate day be fixed for Vaccinating persons who may require it, or a specified time on each Dispensary day for this purpose alone, before or after the usual period of the Medical Officer's attendance for the discharge of the ordinary Dispensary business, the Committee taking care to make the arrangement well known throughout the Dispensary District; and the Commissioners trust that effective measures will be taken by the Committee, in conjunction with their Medical Officer, for promoting Vaccination, and preventing the injurious practice of Inoculation with Variolous matter in the Dispensary District.

By Order of the Commissioners,

B. Banks, Chief Clerk.

To the Honorary Secretary
of each Dispensary Committee.

* See copy of Notice, p. 14.

NOTICE.

Small-pox.—Caution.

The attention of parents and other persons having children under their care is requested to the importance of having them Vaccinated, as a safeguard against Small-pox; and they are hereby warned of the dangerous consequences of Inoculation as tending to produce and spread the disease by infection. In order that the practice of Inoculation may be discouraged, and Vaccination extended as much as possible amongst all classes, the co-operation of the Guardians and Members of the Dispensary Committees in their respective Districts, is invited; as also that of the Clergy of the several denominations, in regard to their respective congregations; and of Employers, in regard to the families of those employed under them, with the view of their urging the importance of Vaccination wherever it has been neglected, so as to induce parents to bring their children for the purpose to the nearest Dispensary Station, where the Medical Officer will Vaccinate gratis, without an Order or a Ticket, any children or other persons who may be presented or come to him for that purpose.

By Order,

——, Clerk of Union.

N.B.—Any person practising Inoculation is liable to prosecution, and summary conviction under the Act 3 & 4 Vic., cap. 29.

No. 2.—Importance of Promoting Vaccination, and Preventing Variolous Inoculation:—Circular to Boards of Guardians.

Poor Law Commission Office, Dublin,
30th April, 1856.

Sir,

The Commissioners for administering the Laws for Relief of the Poor in Ireland desire to transmit herewith, for the information of the Board of Guardians, a copy of a Circular Letter which they have addressed to Dispensary Committees on the subject of Vaccination;* and the Commissioners request the particular attention of the Guardians to those parts of the Circular which refer to the Notices required to be posted throughout each District, and to the supply of Vaccine Lymph for the Dispensary, with a view to the Guardians taking any steps which may be necessary thereon.

By Order of the Commissioners,
B. Banks, Chief Clerk.

To the Clerk of the Board of Guardians
of each Union.

No. 3.—Attendance on Fever Cases:—Circular to Medical Officers.

Poor Law Commission Office, Dublin,
22nd July, 1856.

Sir,

The attention of the Commissioners for administering the Laws for Relief of the Poor in Ireland has been directed to the fact, that some Medical Officers of Dispensary Districts, especially those recently appointed, as well as some Members of

* See No. 1, p. 11.

Committees of Management, entertain the erroneous opinion that a Medical Officer has discharged himself of all responsibility of further attendance upon a patient suffering from fever, on whose behalf a visiting ticket has been presented to him, after he has once visited and recommended the removal of the patient to a Fever Hospital.

In reference to this subject, the Commissioners desire to point out to you, that section 9 of the Medical Charities Act provides, that "every Member of the Dispensary Committee, and every Relieving Officer and Warden acting for an Electoral Division included in such Dispensary District, shall have power to afford Medical Relief by the issue of a Ticket in such Form as the said Commissioners shall prescribe, addressed to the Medical Officer of the District, directing him to afford Medicine and Advice to, or attend any poor person resident therein; and it shall be the duty of the Medical Officer to afford Medicine and Advice, and to attend such poor person as thereby directed:" and the Dispensary Regulations require that the Medical Officer "shall duly and punctually attend upon, either at the Dispensary during the appointed hours for attendance thereat, or at the home of the party on whose behalf application is made, or elsewhere, as the case may require, and supply all requisite Medical or Surgical Advice and assistance to every poor person in the District, or Division of a District under his charge," on whose behalf a ticket in the prescribed Form has been presented; and the Commissioners desire to state that a Medical Officer of a Dispensary District will be held responsible for the due performance of this duty so long as the case requires his attention, or until the ticket shall have been cancelled in the manner provided for by the 9th section of the Medical Charities Act.

By Order of the Commissioners,
B. Banks, Chief Clerk.

To the Medical Officer
of each Dispensary District.

No. 4.—Attendance on Fever Cases:—Circular to Dispensary Committees.

Poor Law Commission Office, Dublin,
22nd July, 1856.

Sir,

The Commissioners for administering the Laws for Relief of the Poor in Ireland transmit herewith, for the information of the Committee of Management, a copy of a Circular Letter which they have addressed to the Medical Officers of Dispensary Districts, relating to their attendance on Fever Cases.*

By Order of the Commissioners,
B. Banks, Chief Clerk.

To the Honorary Secretary
of each Dispensary Committee.

* No. 3, p. 14.

No. 5.—Sanitary State of Dispensary Districts:—Reports to be made in the event of Dangerous Contagious Disease, threatening to become Epidemic:—Circular to Medical Officer.

Poor Law Commission Office, Dublin,
15th September, 1856.

Sir,

Adverting to the Circular addressed to Medical Officers of Dispensary Districts, dated 31st May, 1855,* by which the Medical Officers were relieved from so much of the duties imposed upon them by the 21st Article of the Dispensary Regulations, as required them to furnish Monthly, to the Commissioners for administering the Laws for Relief of the Poor in Ireland, a Return in the Form L, referred to therein, the Commissioners wish to observe, that as the Returns exhibiting the state of disease in the Dispensary Districts, are now made only four times in each year to them, they think it desirable to secure earlier information respecting the invasion of any dangerous contagious disease, such as Small-pox, Scarlatina, or Typhus Fever, than the present system of Returns could in many instances afford.

The Commissioners, therefore, request that in the event of the occurrence of cases of any dangerous contagious disease in your District, in such numbers as to give reasonable ground to apprehend that it may become epidemic, you will address a Report of the facts to them, so as to enable them to call upon the Board of Guardians without delay, to make such special provision as may be necessary to prevent or mitigate the evil.

By Order of the Commissioners,

B. Banks, Chief Clerk.

To each Medical Officer of a Dispensary District.

No. 6.—Sanitary State of Dispensary Districts.

Poor Law Commission Office, Dublin,
15th September, 1856.

Sir,

The Commissioners for administering the Laws for Relief of the Poor in Ireland transmit herewith, for the information of the Board of Guardians, a Copy of a Circular which they have addressed to the Medical Officer of each Dispensary District, relating to the sanitary state of the District under his charge.†

By Order of the Commissioners,

B. Banks, Chief Clerk.

To the Clerk to the Board of Guardians
of each Union.

* Fourth Annual Report, p, 37. † No. 5.

II.—Correspondence on the subject of Vaccination and Variolous Inoculation.

No. 1.—Extract from Quarterly Report of Dr. Taaffe, Medical Officer of Nobber Dispensary District of Kells Union, dated 1st April, 1856.

Small-pox has extensively appeared in the Electoral Division of Kilmainham Wood. It appears that it commenced, and has been kept up from inoculation, by some persons of the labouring class. Parents of children who nearly died of the complaint, and whom I visited, were most careful, notwithstanding the peril to which their children were exposed, to conceal the name and residence of this inoculator. I reported the proceedings at the different Police Depots, but nothing has been yet arrived at to detect the offender.

No. 2.—Extract from Quarterly Report of Dr. Taaffe, dated 4th July, 1856.

I reported at the different Constabulary Stations in my District, that Small-pox was being propagated through the District by some itinerants unknown. I, in course of a short time, got notice from the Constable in the Ardagh Electoral Division, that there were several cases of Small-pox in his neighbourhood, produced by a "quack" residing there. I next day proceeded with the Constable to the residence of those parties to examine the subjects, with the view to prosecute the inoculator; but, to my surprise, I found it was *Cow-pock*, though I would suspect the parents of those children were under the impression that it was Small-pox.

This inoculator, however, is not the individual who practised inoculation by Small-pox so extensively, as represented in my Report of 31st March last.

Thomas Taaffe, Medical Officer.

P.S.—Since I filled up the above form, a Sub-constable has called on me, saying, that I should not be absent, as it was likely the Coroner of the County would call on me to attend an inquest in a case of death from Small-pox, in the Ardagh Electoral Division of my District, which was to take place this day. I have kept myself in readiness to attend all day, but I have not yet heard from the Coroner. I presume he has brought another medical man from another District, as is his custom. I cannot, therefore, give you further information on this subject, but that the inoculator is in custody pending the Coroner's inquiry.

Thomas Taaffe.

No. 3.—Extract from Quarterly Report of Dr. Hetherington, Medical Officer of Athlone Dispensary District of Athlone Union, dated 31st March, 1856.

Many cases of Small-pox have appeared of late in various parts of this Union, and it is much to be deplored that the practice of inoculation for Small-pox prevails extensively about this place; this has been the case ever since I became acquainted with this

neighbourhood, now nearly twenty years, and never more so than within the last few months, and the cases of several children, who have died from this cause, have been related to me. No person, that I am aware of, has ever been here made amenable to justice for this most serious offence; but it is manifest that unless some strenuous effort is made to repress this practice, every exertion to prevent the spread of Small-pox will be unavailing, and the disease will be perpetuated in the country.

No. 4.—Extract from a Report from Dr. Geary, Medical Inspector, relative to Gort Dispensary District of Gort Union, dated 31st May, 1856.

A person named "Greemy" was prosecuted successfully last year, but appears to be undeterred by the punishment inflicted on that occasion, as he is represented to be again engaged in the same illegal pursuit; as also a person named "Forgerty," and a woman whose name I was unable to ascertain.

In the absence of Dr. Nolan, on leave, accompanied by Mr. Gill, the apothecary, I had an interview with the Head Constable of Police, who expressed every readiness to afford all the aid his force can contribute to cause the detection and punishment of the transgressors.

As may be inferred, Variola has been, and is still, very prevalent in the District. As many as twenty cases are stated to exist in the town of Gort at present, introduced, it is believed, by inoculation, and spreading subsequently by contagion. In all it is estimated that about eighty cases have occurred in the District since 1st January, 1856.

No. 5.—Copy Report from Sub-Inspector Ireland to the Inspector-General of Constabulary, dated 21st June, 1856.

Clifden, 21st June, 1856.

I beg to state, for the information of the Inspector-General, that I was able, on 17th instant, at the Petty Sessions of Clifden, to convict a quack doctor, Thomas Lynch, for inoculating with Small-pox a great number of children in this district. He was sentenced to one month's imprisonment, all the Act empowered the Justices to inflict. The Magistrates were—Lieutenant-Colonel Shaw, R.M.; Mr. Jones, Mr. Scully, and Mr. Robinson, agent to the Law Life Assurance Company—lately sworn in.

I had Lynch summoned on eleven different cases. The only evidence I could produce were the parents, whom I summoned to give evidence, and most reluctantly they did so. One case was only heard—that in which I had the conviction. The Magistrates then adjourned to the private room, and at last sent for me, and asked me to withdraw the other cases, as they intended to give one month's imprisonment to the offender—to which I at once assented, stating I had no object but a discharge of duty to their satisfaction: they returned me thanks, and so terminated this affair. The sessions before, a solicitor was employed to

defend the offender; some technical objections were raised as to the wording of the summons, and I had to withdraw the case for that day. The man was near creating a plague from the number of children he inoculated. This is the second person I had convicted here for same offence.

(Signed), J. Ireland, S.I.

I could not have established this case without the aid of Dr. Suffield, and was obliged to get him to inspect and examine the children who were inoculated seven miles from this, and hope the Inspector-General will approve of my doing so.

(Signed), J. Ireland, S.I.

No. 6.—Extract from Report from Dr. Purcell, Medical Inspector, relative to the Kilmakevoge Dispensary District of Waterford Union, dated 19th July, 1856.

I have the honour to inform you, that during this week I visited the Kilmakevoge Dispensary District, in the Waterford Union, having heard that Small-pox was prevalent in that Dispensary District, and I regret to have to report to you that such is the case to a very serious extent.

A very comfortable farmer, named Edmond Hart, residing in the townland of Darbystown, in the New Ross Union, has very recently inoculated nearly 300 children in the Kilmakevoge Dispensary District of the Waterford Union, Whitechurch Dispensary District of the Carrick-on-Suir Union, and in Dispensary Districts of the Thomastown and New Ross Unions, the names of which I was unable to ascertain.

This Hart was very closely watched by the authorities of the Kilmakevoge Dispensary District, and was convicted before the Magistrates, and got three weeks' imprisonment; but during the time he was undergoing his punishment one of the children whom he inoculated died. An inquest was held upon the body, and a verdict of manslaughter returned against him by the jury. The Coroner laid a detainer upon him, had the necessary informations sworn by the father of the deceased child and others, and he is now awaiting his trial at the present Kilkenny Assizes.

Dr. Den, the Medical Officer of the Kilmakevoge Dispensary District, exerted himself a good deal to have Hart prosecuted. He visited thirty-five cases whom Hart had inoculated in his own district, and I should say that it was upon his evidence that he was, and I hope will be finally, convicted.

Dr. Den has spent some days, and a good deal of his time, in visiting those cases, and he states that he has brought the odium of the farmers of his district upon him, by which his private practice is interfered with.

All the children inoculated by Hart are those of the comfortable class of farmers. The disease has not spread amongst the poor or beyond those inoculated, as far as I could learn—at least Dr. Den has had no case at the Dispensary seeking relief.

The Dispensary regulations are fully carried out in the District, and the Medical Officer appears to be extremely attentive.

No. 7.—Report from Dr. Geary, Medical Inspector.

Galway, 25th July, 1856.

Gentlemen,

I have the honour to report, that the respective Grand Juries of the County and Town of Galway this day found true bills against Thomas Carroll and Walter Regan, both charged with causing the death of children by inoculation with Small-pox virus—the informations and warrants, in reference to both cases, having emanated from coroners' inquests held on the bodies of the deceased children.

Thomas Carroll, who has only recently completed the term of imprisonment fixed by the Magistrates at Ballinasloe, for inoculating three cases with Variolous Matter, was brought up from the County Gaol, where he was confined under Her Majesty's warrant, on being arraigned, pleaded "Guilty," expressing his regret for the offence, which had been committed at the instance of the parents, and promised not to transgress in future—when he was sentenced to two months' imprisonment, to date from 14th June, the period of his committal to the County Gaol, and terminate on 14th August, proximo.

Walter Regan, from Moycullen, who was out on bail, surrendered, and on being arraigned, pleaded "Guilty," urging, in mitigation of punishment, his having acted by desire of the parents, and undertaking to desist from similar illegal practices in future. He obtained a good character from some gentlemen in court, and was sentenced to be confined in the County Gaol till the 14th August, proximo. When passing sentence, in each case, Judge Keogh referred, in strong terms, to the serious nature of the offence, stating that it was punishable by transportation, and warned persons against a continuance of the illegal practice of inoculation, which merited, and would be sure to receive, the extreme penalties of the law on future occasions.

It is to be regretted that the cases did not undergo investigation by trial, when convictions would, no doubt, have resulted, as Dr. Horne of Ballinasloe, and Dr. Davis of Galway, were fully prepared to substantiate the cause of death; and other evidence was in readiness to convict both prisoners as to the respective cases for which they stood indicted. The prisoners having pleaded "Guilty," induced a less severe sentence than would have followed a conviction by a jury. However, it is satisfactory to find that the law has been vindicated; and it is to be hoped that the publicity which will be given through the press may have a salutary effect in checking the pernicious practice of inoculation which so generally prevails in this and other Districts.

I have the honour to be, Gentlemen, your obedient servant,

William J. Geary, M.D., Medical Inspector.

No. 8.—Report from Dr. Knox, Medical Inspector, relative to the Clogher Dispensary District of Clogher Union.

Enniskillen, 6th October, 1856.

Gentlemen,

I have the honour to report that, in accordance with your instructions, I proceeded on the 4th instant to the Clogher Dispensary District, to make inquiry regarding its general sanitary state, and the prevalence of Small-pox therein, as brought under the notice of the Commissioners by Dr. Scraggs, the Medical Attendant of the Dispensary, in his communication of the 22nd ultimo.

On inquiry it appears that only one case of Small-pox has been enrolled on the Relief Registry in the present year, but a considerable number of persons have been attacked by the disease, who have not sought for or obtained any medical treatment, to which the lower classes of the population do not appear to attach much importance in this disease; consequently, the numbers cannot be ascertained with any exactitude.

Two cases only—the first that appeared in the District—occurred in the town of Clogher about six months ago, and it spread no further there. It next appeared in a distant part of the Dispensary District, in the Townland of Ballaghnoed, where it lingered for some time, various cases having occurred, but none of them terminating fatally.

Small-pox next showed itself in the village of Augher, where it has attacked a considerable number of persons, but of whom no record can be procured, for the reason above stated; but I visited the village in company with the Medical Attendant, and personally made inquiry, in every house there, where we could ascertain that any one had suffered from the disease. The result of our investigation was, that about thirty cases in all had occurred in thirteen houses, and of this number two had proved fatal. The majority are convalescent, and all will probably recover. The disease appears to have been of a severe but not confluent character, occurring in the great majority of instances amongst children, and generally amongst the poorer classes of the population.

We inquired minutely regarding the previous performance of Vaccination in all the individuals attacked by disease, and the results of our investigation were conclusive, as far as they went, in favour of the protective influence of the practice.

Thus, in the family of the Dales, two unvaccinated children were attacked by Small-pox, and five others who had been previously inoculated with Cow-pock Lymph escaped the disease. Seven children, in the family of Long, all unvaccinated, suffered from a severe attack of the malady. In the family of Rice, consisting of five children, three who had been vaccinated enjoyed immunity from the disease, whilst two others not similarly protected, passed through the complaint. In like manner, in the family of Lynch, of four children, the only one attacked by Small-pox had not been vaccinated, whilst the other three had; and a similar result took place in the family of Donaghey, where three

children who had been vaccinated remained unaffected by the contagion of Small-pox, at the time that two others were labouring under its effects.

Of the two children in the family of Woods, the one previously unvaccinated had the disease severely, whilst the other, said to have been vaccinated, was stated to have had it only in a very mild form. Neither of the patients who died had been vaccinated.

The mode of the introduction of the malady into Augher could not be ascertained with certainty, nor into the Clogher District generally, but it had been prevalent about the time of its appearance there in the adjoining Dispensary District of Fivemiletown, where it had prevailed more extensively and fatally than in Clogher.

The last persons attacked in Augher first exhibited decided symptoms of the malady about ten days ago, and since then no other cases have occurred, giving reason to hope that the epidemic may have nearly run its course there; and any alarm which it had created appears in a great measure to have subsided.

In the Fivemiletown Dispensary District, which I also visited, I found that the irruption of Small-pox, recently prevailing there, had completely passed away. It is not believed that Variolous Inoculation had been practised in the vicinity of Clogher, the people in the District generally having confidence in the efficacy of Vaccination, but they are careless in applying for it, and still more so in bringing back their children for examination after the operation, thereby leaving the results in doubt. This is a serious evil (and, as the law now allows no remedy against it, of increasing frequency in my District of inspection), leading, as it does, to diminished security from the subsequent attacks of Small-pox amongst those who have been vaccinated, but not successfully, and spreading amongst the people a want of confidence in the protecting power of Cow-pock. Every facility, however, is afforded for vaccination at the Dispensary, by the Medical Attendant, and of this the people are fully aware, the prescribed Notices having been duly circulated throughout the District. On inspecting the sanitary condition of Augher, I found the drainage very defective, and considerable masses of filth and stagnant water lying in the water tables, and in open drains, in various places. It would, therefore, be desirable to have the nuisances referred to abated, as well as any others that may have accumulated in the District, and to provide for the purification and whitewashing of the poorer description of tenements in the village of Augher.

Special notices might also be issued to stimulate the people, in all cases, to bring their children to be vaccinated, the universal practice of which, much more than any sanitary precautions, is to be looked to as a defence from those epidemic irruptions of Small-pox, which have of late years been so common, so widely diffused, and so fatal. Vaccination, as a universal practice, however, is scarcely to be hoped for, under the existing

state of legislation on the subject; but it would probably be found quite attainable, through the machinery called into operation by the Medical Charities Act in this Kingdom, if a law were enacted under which due provision could be made for the vaccination and subsequent inspection of all children, not brought to the public Stations appointed for the purpose, at their own homes; and as ancillary to this, for the registration of births, and for the exercise of compulsory powers, where the prejudices of the people in favour of Small-pox, or other circumstances, might render an unwilling resort to them occasionally indispensable for the public safety.

As regards the sanitary condition of the Clogher District generally, I find on inquiry that it is satisfactory, being free from all other epidemic diseases.

I remain, Gentlemen, your most obedient servant,

Alex. Knox, M.D., Medical Inspector.

The Poor Law Commissioners.

No. 9.—Letter from Dr. Clarke, Medical Officer of Dunfanaghy Dispensary District, Dunfanaghy Union.

Dunfanaghy, November 6, 1856.

Gentlemen,

I beg to state that, having been privately informed that a number of children were quite recently inoculated with Variolous Matter in different parts of the Dispensary District, I made minute inquiries on the subject, and found the report to be perfectly true; and that the number of children was so great as to lead to the belief that, in a particular part of the District, at least, all the children who ought to have been (but were not) inoculated in the last two or three years had been operated on.

The parents, in every instance, refused to allow their children to be inspected, or to answer inquiries, and it was with great difficulty, and after many unsuccessful attempts, that a clue was got to the operator. I communicated with the Magistrates and Police, and caused the latter to issue summonses against a man of the name of John Gallagher, of Creeslough (supposed to be the Inoculator), and also against a great number of persons whose children were believed to have been operated on by him. The case came for trial at the Petty Sessions held at Dunfanaghy, on Tuesday, the 4th instant, and resulted in a conviction. The trial lasted for nearly two hours; and the evidence given showed that an astonishing amount of precaution had been used to protect the accused from discovery. In all the cases the parents stated that they did not ask Gallagher to inoculate their children; did not see him do it; nor did they hold any conversation with him on the subject. It appeared clear that a bargain had been made by the parents with a third party, and they were thus enabled to deny any communication with the defendant. In one instance, a mother stated that she found

four of her children in their bed, with their arms cut, yet she swore that she had never employed Gallagher to cut them, though she confessed that she left him alone in the kitchen a little before they were inoculated, and when she returned she found him gone and the children's arms bleeding.

Another woman went for water, leaving her infant alone in the house, and on her return she found its arm cut. She also acknowledged to having seen Gallagher in the street as she was going out.

From all this it appeared to the Magistrates that the defendant was accompanied by an assistant, who made the bargains, appointed the time, and took charge of the children during the convenient absence of the parents.

Notwithstanding the defence made, the case was fully proved in five separate instances, and the defendant sentenced to imprisonment accordingly.

I now beg leave to call attention to one or two facts with reference to the above case.

First—These cases of inoculation have all occurred in and around the town of Creeslough, in which I have a branch Dispensary, and where the public is informed that Vaccination is performed gratis.

Secondly—Every facility is afforded, and inducement offered, to parents to bring their children for Vaccination, yet the cases have been few until the last month, when, from some unknown cause, children were brought in considerable numbers, and my book shows an amount of 160 cases for that month alone.

Thirdly—The inoculation did not commence until the middle of October, and it is believed that Gallagher impressed on the minds of parents the great danger arising from vaccinated children going about and mixing with children who had not had the disease, as the prevalent idea among the people is, that Small-pox may be taken by infection from a vaccinated, in the same way as it is communicated by an inoculated child.

These considerations lead to the conclusion that the Dispensary Medical Officer does not compete successfully with the quack inoculator, and that it is not sufficient to offer "Vaccination gratis" to induce people to adopt it. It is evident that a strong prejudice in favour of Small-pox inoculation exists amongst them, that it is kept up by the Inoculators, and that they have a direct interest in doing so, as they are paid for every case.

The Medical Officer, with many other duties to perform, thinks it quite sufficient to "Vaccinate all children brought to him," and until he is placed on a footing of equality with the Inoculator, in having a direct pecuniary interest in the matter, it is not to be expected that he should do more than confine himself to the mere discharge of his duty.

I am, Gentlemen, your obedient servant,

Wm. Clarke, M.D.

The Poor Law Commissioners, Dublin.

No. 10.—Letter from Dr. Donelan, Medical Officer of Dunmore Dispensary District, Glennamaddy Union.

Dispensary, Dunmore, Co. Galway,
November 7, 1856.

Gentlemen,

I have the honour to inform you that a man named O'Neil was summoned by the Constabulary before the Magistrates here yesterday, for inoculating with Small-pox; and, being convicted, was sentenced to a fortnight's imprisonment, it being a first conviction. This man has kept up the practice for years in this part of the country, but was, I believe, never before convicted at any other sessions. He was summoned here a year since, but the case fell to the ground for want of evidence, as I had not seen the patient; and this case was adjourned from a previous day, there being then only one Magistrate. As there was no copy of the Act in the Court, there was some difficulty in convicting the man. May I request, therefore, you will be so good as to order a copy of it to be sent to me, that I may be better prepared for such cases in future.

I have the honour to be, Gentlemen, your obedient servant,

W. E. Donelan.

To the Poor Law Commissioners,
Custom House, Dublin.

No. 11.—Extract from Minutes of Proceedings of the Board of Guardians of Youghal Union, on the 7th November, 1856.

The following Letters, &c., were read:—

* * * * * *

6th November, 1856.—From Doctor Garde, forwarding a statement from a Police Constable in the Templemichael Dispensary District, as follows:—

"1856, 4th November.—In the month of September last I received information that a number of children had been inoculated with Small-pox matter in the neighbourhood of Youghal Park some time previously; and, from all the circumstances of the case, I suspected a man named John Bourke, of Knocknaris, near Clashmore, to be the person guilty of the offence of having done so. I accordingly had him summoned before the Magistrates at Youghal, and also the parents of the children as witnesses, when the case was dismissed by Mr. Hayman, J.P., the parties not being able to prove that the offence was committed within three months, as charged in the summons; but they all identified him as the offender. There were seven children inoculated at the time in the locality, belonging to different persons.

"(Signed), Thomas M'Real.

"P.S.—All knowledge of the name and residence of the accused was derived of me in the first instance, and it was on suspicion only I had him brought forward."

No. 12.—Letter from Dr. Ronayne, Medical Officer of Clashmore Dispensary District, Youghal Union.

Clashmore, January 25, 1857.

Gentlemen,

I beg to acknowledge the receipt of your communication of the 24th inst., and in reply beg to state that the Committee of Management did not hold their usual meeting on the first Tuesday in January, it being the only occasion during the past year on which a meeting was not held on the regular day.

With regard to the party inoculating for Small-pox, as soon as it came to my knowledge I reported the matter to Sub-Inspector Rooney, of the Clashmore Constabulary District, and he immediately directed the men under his charge to proceed to the residence of the parties indicated by me, when they procured evidence of an immense number of cases after being inoculated by a man named Bourke some time before. The parents of the children were summoned as witnesses, and also the inoculator, who had two attorneys to defend him, which circumstance becoming known to Sub-Inspector Rooney some days previously, he applied to the Youghal Board of Guardians for legal assistance, which was granted, and the case came in due course before the bench of Magistrates at Clashmore; and although the only witness examined (an unwilling one) proved on oath that Bourke inoculated her children, and that the disease produced was Small-pox, or, as she termed it, the Natural-pock, still the Magistrates refused to convict, as they had no Medical evidence in the case to prove that the affection was variolous.

In fact, it is impossible to convict under the Act, as it is only in cases which they apprehend will end fatally that they call on the Medical Officer to visit their children in this affection, and those are generally persons who have taken the complaint from the parties inoculated.

I feel that I have done every thing in my power to check inoculation, even at the risk of gaining a good deal of popular odium, as the prejudice of the people is greatly in favour of it; and I fear that it will be carried on to a greater extent in future when it is seen how difficult it is to prosecute to conviction.

I have the honour to be, Gentlemen, your obedient servant,

U. B. Ronayne.

The Poor Law Commissioners,
Custom House, Dublin.

APPENDIX (B).—TABULAR RETURNS.

[Note.—In this series of Tables, the Unions are classed in the Counties and Provinces in which the chief or central place of the respective Unions is situate; but many of the Unions comprise parts of more than one County or Province. The total of Population and Area of the Unions in the respective Counties and Provinces, as arranged in these Tables, will not, therefore, agree with the summaries of those Counties and Provinces in the Census Returns, from which, as amended, the Population and Area, for 1851, have been taken for this and previous Reports. The Valuation given in these Tables is that which was in force on the 29th September, 1856. An Alphabetical Index List of Unions is annexed (No. 5), showing the Counties of which portions are contained in each Union, and referring to the table and page in which the particulars of each Union are to be found. An Alphabetical Index List of the Dispensary Districts is likewise annexed (No. 6), with similar references and the name of the Union in which each District is situate.]

No. 1.—Statement of Alterations in Dispensary Districts in Unions in Ireland (arranged in Provinces and Counties), according to the Orders issued by the Commissioners, in pursuance of § 6 of 14 and 15 Vic., c. 68:—(*in continuation of Table No.* 1, *in App.* (*B*) *to Fourth Annual Report*).

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in each.	Population: 1851.	Area: in Statute Acres.	Poor Law Valuation.	No. of Members of Committee of Management.	No. of Medical Officers authorized by Order.	Number of Apothecaries.	Date of Order.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
PROVINCE OF LEINSTER. County of Carlow.				A. R. P.	£ s. d.				
Carlow,	Tullow,	A midwife authorized for this District, by an Order dated 28 Nov., 1856.							
	Ballickmoyler and Newtown,[a]	9	9,138	29,672 0 4	—	26	1	.	25th June, 1856, taking effect on 26th July.

[a] The Districts of Ballickmoyler and Newtown, shown in First Annual Report, page 88, were united under this Order.

No. 1.—Statement of Alterations in Dispensary Districts—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in each.	Population: 1851.	Area: in Statute Acres.	Poor Law Valuation.	No. of Members of Committee of Management.	No. of Medical Officers authorized by Order.	Number of Apothecaries.	Date of Order.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	PROVINCE OF LEINSTER—*continued.*			A. R. P.	£ s. d.				
	County of Kildare.								
Celbridge, . . .	Lucan, ...	A midwife authorized for this District, by Order dated 7th Nov., 1856.							
	County of Wexford.								
New Ross,[a] . . .	New Ross, ...	1	11,005	4,400 1 30	—	19	1	.	7th April, 1856.
	Templeudigan, ...	4	3,689	17,218 0 19	—	17[b]	1	.	
	PROVINCE OF ULSTER.								
	County of Donegal.								
Stranorlar, . . .	Cloghan, ...	A midwife authorized for this District, by Order dated 12th July, 1856.							
	County of Tyrone.								
Strabane, . . .	Castlefinn, ...	A midwife authorized for this District, by Order dated 10th December, 1856.							
	PROVINCE OF CONNAUGHT.								
	County of Galway.								
Galway,[c] . . .	Galway, ...	3	33,559	21,358 0 25	—	48	1	1	4th June, 1856, taking effect on 5th July.
	Arran, ...	1	3,333	11,287 3 17	—	4[d]	1	.	
	PROVINCE OF MUNSTER.								
	County of Clare.								
Corrofin,[e] . . .	Corrofin, ...	9	9,352	61,386 0 19	—	29	1	.	28th April, 1856, taking effect on 13th May.

County of Tipperary.									
Clogheen,[f] . .	Caher, ...	4	11,540	33,699 1 7	—	19	1	.	6th September, 1856, taking effect on 30th September.
	Ardfinnan, ...	6	10,632	42,560 0 34	—	19	1	.	
	Clogheen, ...	4	11,102	42,167 1 13	—	15	1	.	
	Total of Union, . . .	14	33,274	118,426 3 14	—	–	3	.	
Roscrea, . . .	Shinrone, ...	Appointment of a second Medical Officer authorized for this District, by Order dated 4th June, 1856.							

SUMMARY OF DISPENSARY DISTRICTS, ACCORDING TO TABLE, APPENDIX (B), No. 1, OF PREVIOUS REPORTS, AS ALTERED BY THE FOREGOING TABLE.

Provinces.	Number of Unions.	Number of Dispensary Districts.	Number of Electoral Divisions.	Population: 1851.	Area: in Statute Acres.	Poor Law Valuation.	Number of Medical Officers, authorized by Order.	Number of Apothecaries.	Number of Midwives.
					A. R. P.	£ s. d.			
Leinster, ...	40	202	944	1,710,798	4,940,319 1 27	4,227,941 14 5	227	10	9
Ulster, ...	44	216	875	2,002,670	5,308,197 3 10	3,247,758 3 3	223	2	8
Connaught, ...	29	95	596	962,919	4,060,229 3 21	1,094,104 12 0	102	7	.
Munster, ...	50	201	1,023	1,875,668	6,005,403 0 1	3,162,164 0 2	220	20	.
Total, ...	163	714	3,438	6,552,055	20,314,150 0 19	11,731,968 9 10	772	39	17

[a] The Electoral Division of Ballyanne was transferred, under this Order, from New Ross District to Templeudigan District, shown in Fourth Annual Report, page 90.
[b] Increased to twenty-one, by Order of 19th May, 1856.
[c] The Electoral Division of Inishmore was separated, under this Order, from Galway District, shown in First Annual Report, page 114, and formed into Arran District; and the two Districts of Galway and Arran are now as originally declared, and as they are shown in note, page 115, of First Annual Report.
[d] Reduced to two, by Order of 18th December, 1856.
[e] The Union was originally divided into two Districts, shown in First Annual Report, page 121, with a Medical Officer for each District.
[f] The Union was originally divided into four Districts, shown in First Annual Report, page 130, with a Medical Officer for each District.

No. 2: Financial and Relief Returns.—List, in pursuance of § 20 of the Medical Charities Act (14 & 15 Vic. c. 68), of all Dispensary Districts in the several Unions in Ireland (arranged in Provinces and Counties):—showing the Number of Dispensaries in each, and the Expenses of each Dispensary District for the Year ended 29th September, 1856; with a Return,—for the Year ended 30th September, 1856,—of the Number of Cases of Medical Relief afforded to Patients at the Dispensary and at their own Homes, respectively; the Number of Tickets for Medical Relief Cancelled by the Committee of Management, under § 9 of the Act; Number of Cases of Vaccination; Number of Dangerous Lunatics certified; of Patients attended in Bridewells, &c.

Note on Table No. 2.

Columns 1 to 3, 5 and 6 inclusive, are abstracted from the sealed Orders of the Commissioners.
Columns 4 and 7 to 13, inclusive, are abstracted from Returns received from the Clerks of Unions.
Columns 14 to 21, inclusive, are abstracted from Returns received from the Medical Officers of Dispensary Districts.
Column 8:—In various instances in which Rent does not appear in this Table as part of the Annual Expenses, the Dispensary of the District is held in a house which was used for a Dispensary under the late system, or in a court-house, or other public building, the use of which is obtained by the Guardians for the purpose, or in a house granted by the proprietor, rent free or at a nominal rent.
Columns 5 and 10:—In some instances two Dispensary Districts, in different but adjoining Unions, are attended by the same Medical Officer.

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Number of New Cases attended and registered during the year. Visiting Tickets.	Number of New Cases attended and registered during the year. Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
PROVINCE OF LEINSTER.																				
County of Carlow.																				
Carlow,	1. Carlow,	7	1	1	–	34 12 10	15 0 0	3 3 9	100 0 0	–	20 19 7	173 16 2	1,608	312	1,920	–	321	–	–	–
	2. Tullow,	8	1	[a]1	–	17 4 4	–	1 1 4	80 0 0	–	9 4 11	107 10 7	958	168	1,126	16	100	2	–	–
	3. Borris,	6	1	1	–	12 12 8	9 0 0	1 4 5	70 0 0	–	6 4 3	99 1 4	480	155	635	1	106	–	–	–

	4. Fennagh and Myshall,	7	2	1	–	4 8 11	18 0 0	0 17 10	90 0 0	–	17 10 10	130 17 7	487	106	593	–	34	1	–	–
	5. Leighlinbridge	4	1	1	–	28 19 1	10 0 0	0 16 9	80 0 0	–	8 13 8	128 9 6	773	148	921	1	65	–	–	–
	6. Bagenalstown,	4	1	b1	–	11 12 2	13 10 0	0 16 9	70 0 0	–	17 16 11	113 15 10	763	222	985	–	54	–	–	–
	7. Ballickmoyler and Newtown,[c]	9	2	1	–	31 13 8	36 0 0	1 16 4	134 1 0	–	16 12 8	220 3 8	521	104	625	–	49	–	–	–
		45	9	7	–	141 3 8	101 10 0	9 17 2	624 1 0	–	97 2 10	973 14 8	5,590	1,215	6,805	18	729	3	–	–
County of Dublin.																				
Balrothery	1. Balbriggan, .	3	2	d1	–	35 9 2	9 0 0	1 0 6	103 14 4	–	28 11 0	177 15 0	1,022	273	1,295	–	200	–	–	–
	2. Holmpatrick,	1	1	1	–	27 19 10	–	0 6 0	90 0 0	–	2 7 6	120 13 4	545	219	764	–	67	1	–	–
	3. Lusk, . .	1	2	1	–	19 19 4	15 0 0	3 19 0	112 6 3	–	4 9 5	155 14 0	754	207	961	–	82	1	–	–
	4. Swords, .	2	2	1	–	36 16 8½	13 10 0	0 18 10	100 0 0	–	7 1 0	158 6 6½	608	196	804	–	124	–	–	–
	5. Kilsallaghan,	3	2	1	–	28 1 10½	11 0 0	–	90 0 0	–	2 0 0	131 1 10½	257	56	313	–	50	–	–	–
	6. Malahide, .	2	2	1	–	12 16 1	15 0 0	0 10 0	80 0 0	–	5 0 0	113 6 1	362	137	499	–	48	1	–	–
		12	11	6	–	161 3 0	63 10 0	6 14 4	576 0 7	–	49 8 11	856 16 10	3,548	1,088	4,636	–	571	3	–	–
Dublin, North, .	1. North City, .	1	3	6	3	195 5 11	101 2 8	39 12 9	626 16 10	237 10 0	180 12 11	1,381 1 1	17,541	4,010	21,551	3	1,008	11	–	–
	2 Blanchardstn. & Castleknock	2	2	1	–	12 0 11	22 0 0	– –	100 0 0	–	0 8 0	134 8 11	1,089	306	1,395	–	120	–	–	
	3. Finglas and Glasnevin, .	2	2	1	–	21 16 7	14 10 0	0 10 6	100 0 0	–	0 13 0	137 10 1	873	244	1,117	1	94	1	–	–
	4. Clontarf and Howth, .	2	3	2	–	31 9 3	30 0 0	–	140 0 0	–	–	201 9 3	1,679	397	2,076	1	103	2	–	–
	5. Coolock and Drumcondra,	2	3	2	–	40 7 2	30 0 0	–	100 0 0	–	0 8 0	170 15 2	583	351	934	1	100	1	–	–
		9	13	12	3	300 19 10	197 12 8	40 3 3	1066 16 10	237 10 0	182 1 11	2,025 4 6	21,765	5,308	27,073	6	1,425	15	–	–
Dublin South, .	1. South City, .	1	4	8	4	178 2 10	224 7 8	48 9 6	825 5 6	327 18 4	147 19 4	1,752 3 2	38,989	9,584	48,573	7	1,884	1	–	–
	2. Donnybrook,	1	1	1	–	13 16 2	20 0 0	1 5 8	100 0 0	–	16 7 7	151 9 5	1,138	721	1,859	1	119	–	–	–
	3. Rathmines, .	1	1	1	–	7 5 11	13 0 0	1 14 6	100 0 0	–	15 0 8	137 1 1	341	181	522	–	82	–	–	–
	4. Rathfarnham,	2	3	2	–	44 11 10	24 0 0	6 15 1	200 0 0	–	16 13 2	292 0 1	1,472	439	1,911	–	95	–	–	–
	5. Tallaght, .	1	1	1	–	9 14 3	9 0 0	–	100 0 0	–	4 13 1	123 7 4	1,004	173	1,177	–	62	2	–	–
	6. Clondalkin, .	1	1	1	–	11 12 4	4 0 0	–	100 0 0	–	–	115 12 4	589	145	734	–	90	–	–	–
	7. Palmerstown,	1	2	1	–	16 6 8	28 0 0	0 19 0	100 0 0	–	13 9 6	158 15 2	861	307	1,168	–	136	–	–	–
		8	13	15	4	281 10 0	322 7 8	59 3 9	1,525 5 6	327 18 4	214 3 4	2,730 8 7	44,394	11,550	55,944	8	2,468	3	–	–

[a] Carlow Union: Tullow District.—A Midwife has been authorized for this District, by Order dated 28th November, 1856: see Table 1, p. 27. [*continued.*

[b] Carlow Union: Bagenalstown District.—A Midwife also authorized for this District, by Order of 20th September, 1854.

[c] Carlow Union.—The Ballickmoyler and Newtown Dispensary Districts were, by Order of 25th June, 1856, formed into one District: see Table 1, p. 27.

[d] Balrothery Union: Balbriggan District.—A Midwife also authorized for this District, by Order of 8th November, 1854.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 19 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Dublin—*con.*																				
Rathdown,	1. Dundrum and Glencullen, .	2	2	a2	–	25 5 1	14 16 0	–	150 0 0	–	20 13 1	210 14 2	1,167	489	1,656	10	144	–	–	–
	2. Blackrock and Stillorgan, .	2	2	2	–	5 19 8	15 0 0	2 0 11	150 0 0	–	11 11 4	184 11 11	561	316	877	–	145	–	–	–
	3 Killiney, .	1	2	1	–	14 9 8	20 0 0	0 19 11	100 0 0	–	6 1 0	141 10 7	758	138	896	–	135	–	–	–
	4. Kingstown, .	1	1	a2	–	10 4 8	17 0 0	–	150 0 0	–	15 13 3	192 17 11	1,995	572	2,567	8	415	–	–	–
	5. Bray and Rathmichael, .	2	2	a2	–	19 4 5	12 10 0	–	150 0 0	–	10 11 0	192 5 5	1,271	294	1,565	1	74	–	–	–
	6. Powerscourt,	1	1	a1	–	7 5 3	12 0 0	–	75 0 0	–	6 6 0	100 11 3	437	84	521	22	72	–	–	–
	7. Delgany, .	1	2	1	–	25 4 8	12 10 0	–	100 0 0	–	4 0 9	141 15 5	339	275	614	–	125	–	–	–
		10	12	11	–	107 13 5	103 16 0	3 0 10	875 0 0	. –	74 16 5	1,164 6 8	6,528	2,168	8,696	41	1,110	–	–	–
County of Kildare.																				
Athy, .	1. Athy, . .	6	1	1	1	10 15 1	20 0 0	4 19 1	120 0 0	40 0 0	14 4 6	209 18 8	1,557	254	1,811	2	96	–	–	–
	2. Monasterevan,	7	2	1	–	21 6 8	16 0 0	1 12 2	100 0 0	–	–	138 18 10	2,068	114	2,182	–	97	–	–	–
	3. Fontstown, .	6	1	1	–	9 0 5	10 0 0	1 4 2	76 19 0	–	6 11 0	103 14 7	222	86	308	2	12	1	–	–
	4. Castledermot,	7	1	1	–	22 9 6	9 10 0	2 0 2	100 0 0	–	4 16 0	138 15 8	609	164	773	–	85	–	–	–
	5. Stradbally, .	6	2	1	–	17 1 4	10 0 0	0 18 2	100 0 0	–	1 2 6	129 2 0	704	149	853	–	88	–	–	–
	6. Ballylynan, .	6	1	1	–	11 2 6	8 0 0	2 0 8	100 0 0	–	7 5 1	128 8 3	667	213	880	1	97	–	–	–
		38	8	6	1	91 15 6	73 10 0	12 14 5	596 19 0	40 0 0	33 19 1	848 18 0	5,827	980	6,807	5	475	1	–	–

Celbridge,	1. Lucan, . .	3	2	bl	–	18 16 2	20 0 0	2 12 0	90 0 0	–	1 12 5	133 0 7	632	203	835	–	92	–	–	–
	2. Celbridge, .	3	3	1	–	30 12 3	12 0 0	2 4 8	80 0 0	–	0 1 4	124 18 3	1,680	274	1,954	–	90	–	–	–
	3. Maynooth, .	2	2	1	–	6 14 8½	20 0 0	2 11 6	70 0 0	–	2 0 0	101 6 2½	1,010	203	1,213	–	40	–	–	–
	4. Rathcoole, .	3	2	1	–	13 18 0½	10 0 0	2 1 0	100 0 0	–	11 10 6	137 9 6½	830	159	989	1	54	1	–	–
	5. Kilcock, .	4	3	1	–	14 11 10½	30 0 0	3 0 6	100 0 0	–	0 1 6	147 13 10½	563	185	748	–	76	–	–	–
		15	12	5	–	84 13 0½	92 0 0	12 9 8	440 0 0	–	15 5 9	644 8 5½	4,715	1,024	5,739	1	352	1	–	–
Naas, . .	1. Blessington & Ballymore, .	6	2	1	–	15 19 4	15 0 0	0 10 9	100 0 0	–	5 0 0	136 10 1	1,119	150	1,269	–	106	4	–	–
	2. Robertstown and Kilmeage,	5	1	1	–	20 11 6½	2 0 0	0 10 9	65 0 0	–	7 7 0	95 9 3½	227	108	335	–	33	–	–	–
	3. Rathmore, .	4	2	1	–	12 12 10½	14 0 0	0 16 6	60 0 0	–	–	87 9 4½	344	71	415	1	77	–	–	–
	4. Kilcullen, .	5	1	1	–	27 12 9½	10 0 0	0 10 8	80 0 0	–	0 2 6	118 5 11½	488	201	689	–	89	1	–	–
	5. Naas and Carragh, . .	5	1	1	–	17 6 6	10 0 0	0 10 8	75 0 0	–	–	102 17 2	940	182	1,122	1	148	–	–	–
	6. Clane and Timahoe, North,	5	2	1	–	7 7 8	20 0 0	0 10 8	75 0 0	–	–	102 18 4	366	126	492	–	47	–	–	–
	7. Newbridge and Kildare, .	7	2	1	–	25 17 7½	20 0 0	0 10 8	80 0 0	–	–	126 8 3½	500	127	627	–	100	–	–	–
		37	11	7	–	127 8 4	91 0 0	4 0 8	535 0 0	–	12 9 6	769 18 6	3,984	965	4,949	2	600	5	–	–
County of Kilkenny.																				
Callan, .	1. Ballingarry, .	4	1	1	–	13 19 8	3 0 0	1 3 0	80 0 0	–	10 2 2	108 4 10	622	260	882	5	18	–	–	–
	2. Mullinahone,	4	1	1	–	11 9 6	4 10 0	3 4 2½	80 0 0	–	3 12 0	102 15 8½	534	101	635	–	17	–	–	–
	3. Kilmaganny,	6	1	1	–	28 17 11	7 10 0	1 15 2½	80 0 0	–	2 3 2½	120 6 4	333	149	482	1	6	–	–	–
	4. Callan, . .	6	1	1	–	12 1 9	5 0 0	2 12 9½	95 0 0	–	2 3 7	116 18 1½	756	155	911	–	113	–	–	–
		20	4	4	–	66 8 10	20 0 0	8 15 2½	335 0 0	–	18 0 11½	448 5 0	2,245	665	2,910	6	154	–	–	–
Castle-comer, .	1. Castlecomer,	4	3	2	–	93 17 3	17 0 0	1 2 6	140 0 0	–	24 14 3	276 14 0	1,709	553	2,262	11	116	4	–	–
	2. Ballyragget, .	3	1	1	–	23 5 4	4 10 0	–	70 0 0	–	5 19 2	103 14 6	817	202	1,019	2	562	3	–	–
		7	4	3	–	117 2 7	21 10 0	1 2 6	210 0 0	–	30 13 5	380 8 6	2,526	755	3,281	13	678	7	–	–

[continued.

[a] Rathdown Union:—In addition to the Medical Officers, two Midwives are authorized to be appointed for the Dundrum and Glencullen District; and one Midwife for each of the Districts of Kingstown, Bray and Rathmichael, and Powerscourt.

[b] Celbridge Union: Lucan District.—A Midwife authorized for this District, by Order dated 7th November, 1856: see Table 1, p. 28.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.						Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Number of New Cases attended and registered during the year. Visiting Tickets.	Number of New Cases attended and registered during the year. Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s.15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Kilkenny—*con.*																				
Kilkenny,	1. Kilkenny,	5	1	2	1	96 9 10½	18 0 0	10 8 3	130 0 0	82 11 4	34 13 2	372 2 7½	4,555	1,070	5,625	–	211	28	–	–
	2. Gowran,	4	1	1	–	14 0 9	7 0 0	1 6 11	80 0 0	–	6 7 3	108 14 11	463	132	595	–	68	1	–	–
	3. Tiscoffin,	4	1	1	–	15 14 0	10 0 0	1 6 11	85 0 0	–	7 5 5	119 6 4	327	85	412	–	17	–	–	–
	4. Freshford,	4	1	1	–	14 6 10	8 0 0	1 6 11	80 0 0	–	5 15 6	109 9 3	718	286	1,004	–	61	–	–	–
	5. Tullaroan,	4	1	1	–	10 9 6	6 0 0	1 6 11	75 0 0	–	4 7 0	97 3 5	256	54	310	–	–	–	–	–
		21	5	6	1	151 0 11½	49 0 0	15 15 11	450 0 0	82 11 4	58 8 4	806 16 6½	6,319	1,627	7,946	–	357	29	–	–
Thomastown,	1. Graigue,	6	2	1	–	17 4 2	9 0 0	1 7 3	84 0 0	–	0 11 10	112 3 3	1,357	289	1,646	–	51	–	–	–
	2. Inistioge,	6	1	1	–	9 9 6	5 0 0	1 7 11	84 0 0	–	0 4 9	100 2 2	578	189	767	–	67	–	–	–
	3. Thomastown,	7	1	1	–	9 19 8	5 0 0	1 1 3	84 0 0	–	0 9 9	100 10 8	744	171	915	–	164	3	2	2
	4. Knocktopher,	8	2	1	–	8 16 9	7 0 0	0 10 9	84 0 0	–	2 0 0	102 7 6	366	102	468	–	313	1	–	–
		27	6	4	–	45 10 1	26 0 0	4 7 2	336 0 0	–	3 6 4	415 3 7	3,045	751	3,796	–	595	4	2	2
Urlingford	1. Balleen,	4	1	1	–	8 0 7	3 10 0	–	80 0 0	–	4 2 5	95 13 0	314	106	420	–	267	–	–	–
	2. Johnstown,	4	1	1	–	11 12 1	5 0 0	–	80 0 0	–	3 7 1	99 19 2	252	99	351	–	84	1	–	–
	3. Urlingford,	4	1	1	–	18 1 6	6 0 0	–	80 0 0	–	1 8 0	105 9 6	936	98	1,034	–	81	3	8	3
	4. Kilcooley,	4	1	1	–	14 11 5	5 0 0	–	80 0 0	–	3 8 0	102 19 5	293	90	383	3	7	–	–	–
		16	4	4	–	52 5 7	19 10 0	–	320 0 0	–	12 5 6	404 1 1	1,795	393	2,188	3	439	4	8	3

KING'S COUNTY.																													
EDENDERRY,	1. Johnstown,	4	1	1	–	13	18	8½	5	0	0	1	2	3	90	0	0	–	3	6	0	113	6	11½	607	144	751	–	112	1	–	–
	2. Carbury,	6	1	1	–	9	19	1	10	0	0	1	2	11	90	0	0	–	0	5	6	111	7	6	642	152	804	–	16	–	–	–
	3. Rathangan,	5	1	1	–	14	0	6	8	0	0	1	5	9	90	0	0	–	1	10	0	114	16	3	354	213	567	–	138	–	–	–
	4. Edenderry,	5	1	1	–	9	9	1½	15	0	0	2	2	5	96	6	0	–	–			122	17	6½	379	119	498	–	14	–	–	–
	5. Rhode,	5	1	1	–	11	0	11½	6	3	0	3	7	6	134	2	0	–	0	15	0	155	8	5	519	108	627	–	7	–	–	–
	6. Ballyboggan,	4	1	1	–	15	4	11½	6	0	0	1	3	11	101	2	0	–	0	10	0	124	0	10½	634	137	771	1	39	1	–	–
		29	6	6	–	73	13	3½	50	3	0	10	4	9	601	10	0	–	6	6	6	741	17	6½	3,135	883	4,018	1	326	2	–	–
PARSONS-TOWN,	1. Parsonstown,	2	1	1	–	23	7	4	–			0	17	11	80	0	0	–	6	0	6	110	5	9	305	144	449	–	117	6	29	20
	2. Killyon,	3	2	1	–	12	14	7	10	0	0	0	5	5	40	0	0	–	0	15	0	63	15	0	205	42	247	–	50	–	–	–
	3. Kinnitty,	6	1	1	–	32	7	6	6	0	0	0	8	7	50	0	0	–	3	2	1	91	18	2	556	124	680	–	116	2	–	–
	4. Frankford,	5	1	1	–	15	5	8	8	0	0	0	4	0	55	0	0	–	0	18	4	79	8	0	839	120	959	3	96	1	–	–
	5. Banagher,	7	1	1	–	41	15	8	6	0	0	0	8	10	80	0	0	–	4	12	3	132	16	9	436	88	524	–	177	–	–	–
	6. Ferbane,	10	1	1	–	17	9	8	6	0	0	0	5	5	80	0	0	–	9	1	3	112	16	4	722	122	844	55	216	2	–	–
	7. Riverstown,	6	1	1	–		–		8	0	0	0	3	11	55	0	0	–	5	2	5	68	6	4	149	32	181	–	75	–	–	–
		39	8	7	–	143	0	5	44	0	0	2	14	7	440	0	0	–	29	11	10	659	6	4	3,212	672	3,884	58	847	11	29	20
TULLAMORE,	1. Killoughey,	7	2	1	–		–		15	17	6	1	7	0	75	0	0	–	4	8	10	96	13	4	321	46	367	3	44	–	–	–
	2. Philipstown,	6	2	1	–	18	12	7	14	0	0	1	7	0	75	0	0	–	9	6	3	118	5	10	996	128	1,124	–	76	2	2	1
	3. Kilbeggan,	5	1	1	–		–		10	0	0	1	7	0	75	0	0	–	12	4	2	98	11	2	513	122	635	–	–	–	–	–
	4. Clara,	5	1	1	–	12	3	2½	10	0	0	1	7	0	75	0	0	–	10	0	0	108	10	2½	769	208	977	5	193	–	–	–
	5. Tullamore,	5	1	1	–	21	9	7½	10	0	0	5	11	2	75	0	0	–	16	6	11	128	7	8½	2,073	143	2,216	8	247	–	–	–
		28	7	5	–	52	5	5	59	17	6	10	19	2	375	0	0	–	52	6	2	550	8	3	4,672	647	5,319	16	560	2	2	1
COUNTY OF LONGFORD.																															
BALLYMAHON	1. Abbeyshrule,	5	1	1	–	19	19	11	10	0	0	0	12	8	60	0	0	–	0	2	6	90	15	1	300	106	496	3	43	–	–	–
	2. Ballymahon,	5	1	1	–	5	19	9	10	0	0	1	7	1	70	0	0	–	5	10	0	92	16	10	714	78	792	–	35	2	–	–
	3. Ballymore,	8	1	1	–	8	13	8	10	0	0	0	12	9	60	0	0	–	0	4	0	79	10	5	404	103	507	4	60	4	–	–
		18	3	3	–	34	13	4	30	0	0	2	12	6	190	0	0	–	5	16	6	263	2	4	1,508	287	1,795	7	138	6	–	–
GRANARD,	1. Granard,	8	1	1	–	22	11	8	12	0	0	1	11	4	100	0	0	–	5	12	3	141	15	3	960	276	1,236	28	168	–	–	–
	2 Street,	7	2	1	–	2	17	6	19	10	0	1	9	11	75	0	0	–	2	10	6	119	7	11	867	121	988	1	160	–	–	–
	3. Ballinalee,	8	1	1	–	17	2	7	13	10	0	1	6	8	75	0	0	–	4	16	6	111	15	9	598	187	785	–	234	–	–	–
	4 Scrabby,	5	1	1	–	26	13	6	12	0	0	9	17	7	73	19	8	–	7	6	4	129	17	1	365	91	456	–	31	–	–	–
	5. Finnea,	5	1	1	–	15	17	2	12	0	0	1	6	7	75	0	0	–	5	5	6	109	9	3	353	122	475	–	136	–	–	–
	6. Coole,	3	1	1	–	13	14	0	7	0	0	1	3	8	35	0	0	–	2	13	6	59	11	2	164	99	263	–	36	–	–	–
		36	7	6	–	116	16	5	76	0	0	16	15	9	433	19	8	–	28	4	7	671	16	5	3,307	896	4,203	29	765	–	–	–

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Longford—*con.*																				
Longford,	1. Longford,	6	1	1	–	25 13 8	14 0 0	0 2 5	80 0 0	–	0 11 5	120 7 6	778	245	1,023	–	189	1	–	–
	2. Drumlish,	7	1	1	–	27 11 7	8 10 0	0 13 10	80 0 0	–	–	116 15 5	581	116	697	128	82	–	–	–
	3. Killashee,	6	1	1	–	16 5 0	10 0 0	0 2 3	80 0 0	–	–	106 7 3	536	111	647	10	226	2	–	–
		19	3	3	–	69 10 3	32 10 0	0 18 6	240 0 0	–	0 11 5	343 10 2	1,895	472	2,367	138	500	3	–	–
County of Louth.																				
Ardee,	1. Ardee,	3	2	1	–	49 9 7	5 5 0	4 14 4	153 9 3	–	7 16 3	220 14 5	1,600	568	2,168	1	238	1	1	–
	2. Dramcondra,	2	2	1	–	21 7 3	9 10 0	0 10 6	113 0 0	–	0 2 0	144 9 9	566	212	778	2	159	1	–	–
	3. Collon,	2	2	1		11 0 3	13 0 0	1 1 0	80 0 0	–	0 2 0	105 3 3	563	174	737	4	151	1	–	–
	4. Dunleer,	3	2	1	–	7 5 11	12 15 0	0 5 0	80 0 0	–	0 2 6	100 8 5	230	100	330	5	79	–	–	–
	5. Castlebellingham,	3	2	1	–	13 15 4	12 10 0	1 0 6	80 0 0	–	0 5 7	107 11 5	554	200	754	–	108	–	–	–
		13	10	5	–	102 18 4	53 0 0	7 11 4	506 9 3	–	8 8 4	678 7 3	3,513	1,254	4,767	12	735	3	1	–
Drogheda,	1. Stamullen,	2	3	1	–	29 3 10	9 13 4	0 5 6	70 0 0	–	0 10 0	109 12 8	204	133	337	–	62	–	–	–
	2. Duleek,	2	2	1	–	25 5 7	10 0 0	2 2 11	100 0 0	–	2 17 4	140 5 10	819	160	979	–	71	3	–	–
	3. St. Mary's,	1	1	1	–	13 11 9	10 10 0	2 5 7	70 0 0	–	6 12 6	102 19 10	924	290	1,214	–	112	1	–	–
	4. Drogheda,	1	1	2	–	32 15 11	12 0 0	0 16 10	120 0 0	–	6 10 11	172 3 8	2,071	471	2,542	3	407	1	–	–

	5. Termonfeckin,	3	3	1	–	14	5	11	15	0	0	6	2	2	100	0	0	–	5	14	11	147	3	0	464	176	640	10	100	2	–	–
	6. Monasterboice	3	2	1	–	14	13	6	10	0	0		–		100	0	0	–	0	15	0	125	8	6	290	122	412	2	86	2	–	–
		12	12	7	–	129	16	6	67	3	4	11	13	0	500	0	0	–	23	0	8	791	13	6	4,772	1,352	6,124	15	838	9	–	–
DUNDALK,	1. Dundalk,	3	1	1	–	60	4	8	20	0	0	3	5	5	120	0	0	–	17	6	10	220	16	11	1,844	637	2,481	–	440	1	–	–
	2. Louth,	4	1	1	–	15	11	5	8	0	0	1	15	2	90	0	0	–	7	13	10	123	0	5	275	301	576	–	282	–	–	–
	3. Barronstown,	4	1	1	–	41	15	2	5	0	0	1	13	5	100	0	0	–	8	6	1	156	14	8	1,403	134	1,627	18	157	–	–	–
	4. Dromiskin,	2	1	1	–	15	8	1	5	0	0	1	13	5	50	0	0	–	3	5	6	75	7	0	267	116	383	–	75	–	–	–
	5. Ravensdale,	3	1	1	–	11	1	6	10	0	0	1	13	5	100	0	0	–	6	14	2	131	9	1	577	148	725	–	81	1	–	–
	6. Carlingford,	3	2	1	–	35	12	5	14	10	0	2	13	11	100	0	0	–	2	18	9	155	15	1	560	187	747	–	372	1	–	–
		19	7	6	–	179	13	3	62	10	0	12	14	9	500	0	0	–	48	5	2	863	3	2	5,016	1,523	6,539	18	1,407	3	–	–
COUNTY OF MEATH.																															
DUNSHAUGHLIN,	1. Dunboyne,	3	2	1	–	22	15	4	20	10	0	0	8	1	100	0	0	–	0	5	0	143	18	5	948	166	1,114	–	48	1	–	–
	2. Ratoath,	3	2	1	–	20	2	7	7	12	0	2	6	10	100	0	0	–		–		130	1	5	777	199	976	–	77	–	–	–
	3. Killeen,	3	2	1	–	24	0	5	18	0	0	1	17	10	100	0	0	–		–		143	18	3	694	171	865	–	109	–	–	–
	4. Garristown,	3	2	1	–	10	6	9	16	0	0		–		100	0	0	–	1	0	0	127	6	9	406	86	492	–	76	–	–	–
		12	8	4	–	77	5	1	62	2	0	4	12	9	400	0	0	–	1	5	0	545	4	10	2,825	622	3,447	–	310	1	–	–
KELLS,	1. Kells,	6	1	1	–	21	2	1	6	0	0	1	8	10	80	0	0	–	4	0	0	112	10	11	1,169	319	1,488	–	29	–	–	–
	2. Moynalty,	6	2	1	–	33	5	2	3	10	0	1	18	4	80	0	0	–	6	5	10	124	19	4	679	176	855	–	10	–	–	–
	3. Kilskeer,	7	1	1	–	19	19	10	6	0	0	0	2	10	80	0	0	–	4	0	0	110	2	8	867	139	1,006	3	41	–	–	–
	4. Nobber,	6	2	1	–	27	9	8	10	0	0	1	1	9	90	0	0	–	3	10	0	132	1	5	666	212	878	1	67	–	–	–
		25	6	4	–	101	16	9	25	10	0	4	11	9	330	0	0	–	17	15	10	479	14	4	3,381	846	4,227	4	147	–	–	–
NAVAN,	1. Navan,	4	1	1	–	30	19	1	–			–			100	0	0	–	3	17	5	134	16	6	1,290	429	1,719	–	139	1	4	2
	2. Painestown,	4	1	1	–	12	16	3	7	0	6	–			100	0	0	–		–		119	16	3	381	267	648	1	47	–	–	–
	3. Castletown,	4	1	1	–	26	17	7	8	0	0	0	9	0	100	0	0	–	1	5	8	136	12	3	692	214	906	–	67	–	–	–
		12	3	3	–	70	12	11	15	0	0	0	9	0	300	0	0	–	5	3	1	391	5	0	2,363	910	3,273	1	253	1	4	2
OLDCASTLE,	1. Crossakeel,	4	2	1	–	21	11	4	8	0	0	0	5	11	47	10	0	–	7	14	8	85	1	11	265	90	385	–	5	–	–	–
	2. Oldcastle,	4	1	1	–	46	6	8	5	0	0	0	5	11	80	0	0	–	5	3	7	136	16	2	622	162	784	3	11	1	–	–
	3. Virginia,	3	1	1	–	17	7	7	8	0	0	0	5	11	80	0	0	–	2	5	0	107	18	6	640	236	876	5	74	–	–	–
	4. Ballyjamesduff	3	2	1	–		–		12	10	0	0	5	11	82	5	9	–	8	12	5	103	14	1	340	172	512	–	31	–	–	–
		14	6	4	–	85	5	7	33	10	0	1	3	8	289	15	9	–	23	15	8	433	10	8	1,897	660	2,557	8	121	1	–	–

continued.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certificated under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Meath—*con.*																				
Trim,	1. Athboy,	6	2	1	–	36 16 8¾	40 5 0	0 13 9	100 0 0	–	–	177 15 5¾	1,271	189	1,460	1	73	–	–	–
	2. Trim,	5	1	1	–	44 6 7	10 0 0	0 13 9	100 0 0	–	4 6 10	159 7 2	1,237	237	1,474	2	23	2	–	–
	3. Summerhill,	5	2	1	–	29 19 7½	20 0 0	0 13 9	100 0 0	–	0 7 0	151 0 4½	1,558	165	1,723	–	–	–	–	–
	4. Innfield,	4	2	1	–	5 2 1	20 0 0	0 13 9	80 0 0	–	–	105 15 10	503	159	662	3	39	1	–	–
		20	7	4	–	116 5 0	90 5 0	2 15 0	380 0 0	–	4 13 10	593 18 10	4,569	750	5,319	6	129	3	–	–
Queen's County.																				
Abbeyleix,	1. Abbeyleix,	4	1	1	–	2 18 0½	10 10 0	–	80 0 0	–	9 3 0	102 11 0½	495	118	613	–	63	2	–	–
	2. Ballyroan,	4	2	1	–	18 6 6½	7 0 0	–	80 0 0	–	14 16 5	120 2 11½	864	140	1,004	–	121	–	–	–
	3. Durrow,	5	1	1	–	17 15 4	5 0 0	–	80 0 0	–	6 13 5	109 8 9	543	140	683	2	351	–	–	–
	4. Castletown,	4	1	1	–	36 2 0	6 0 0	–	80 0 0	–	7 14 6	129 16 6	535	91	626	–	74	–	–	–
	5. Ballinakill,	5	2	1	–	17 1 1½	12 0 0	–	80 0 0	–	11 19 1	121 0 2½	833	336	1,169	–	106	–	–	–
		22	7	5	–	92 3 0½	40 10 0	–	400 0 0	–	50 6 5	582 19 5½	3,270	825	4,095	2	718	2	–	–
Donaghmore,	1. Borris-in-Ossory,	7	1	1	–	7 16 0	9 0 0	0 10 0	80 0 0	–	0 4 0	97 10 0	276	84	360	–	105	2	7	5
	2. Rathdowney,	6	1	1	–	6 8 2	8 0 0	–	80 0 0	–	4 16 7	99 4 9	296	138	434	2	265	–	–	–
		13	2	2	–	14 4 2	17 0 0	0 10 0	160 0 0	–	5 0 7	196 14 9	572	222	794	2	370	2	7	5

MOUNTMELICK, .	1. Mountmelick,	7	1	1	–	42 15 8	9 5 0	–	75 0 0	–	0 18 6	127 19 2	1,022	190	1,212	–	94	–	–	–
	2. Clonaslee, .	6	1	1	–	12 15 10	7 0 0	–	75 0 0	–	1 18 6	96 14 4	638	192	830	–	38	–	–	–
	3. Coolrain, .	6	1	1	–	7 15 5	6 0 0	–	60 0 0	–	4 1 0	77 16 5	207	67	274	1	42	1	–	–
	4. Mountrath, .	5	1	1	–	49 5 7	9 5 0	–	75 0 0	–	2 12 0	136 2 7	1,186	262	1,448	9	181	–	–	–
	5. Maryborough,	6	2	1	–	14 19 2	12 0 0	–	70 0 0	–	0 12 0	97 11 2	757	124	881	–	24	–	–	–
	6. Emo, . .	6	2	1	–	26 6 7	10 0 0	–	75 0 0	–	0 16 0	112 2 7	891	232	1,123	1	61	–	–	–
	7. Clonygowan, .	6	2	1	–	21 15 5	14 0 0	0 6 0	75 0 0	–	0 13 0	111 14 5	696	209	905	–	57	–	–	–
		42	10	7	–	175 13 8	67 10 0	0 6 0	505 0 0	–	11 11 0	760 0 8	5,397	1,276	6,673	11	500	1	–	–
COUNTY OF WESTMEATH.																				
ATHLONE, .	1. Athlone, .	5	1	2	–	27 6 4½	–	9 1 7	120 0 0	–	5 15 11	162 3 10½	958	247	1,205	–	242	2	1	1
	2. Brideswell, .	7	1	1	–	18 16 7½	8 0 0	–	70 0 0	–	24 3 6	121 0 1½	321	39	360	1	40	–	–	–
	3. Kiltoom, .	6	1	1	–	29 14 11	7 0 0	2 19 2	70 0 0	–	5 2 10	114 16 11	554	58	612	46	63	–	–	–
	4. Glassan, .	6	1	1	–	8 9 6	–	3 8 3	62 10 0	–	6 11 9	80 19 6	403	80	483	11	92	–	–	–
	5. Moate, . .	7	1	1	–	9 19 3	6 0 0	2 9 2	60 0 0	–	3 11 4	81 19 9	395	50	445	–	203	–	1	1
		31	5	6	–	94 6 8	21 0 0	17 18 2	382 10 0	–	45 5 4	561 0 2	2,631	474	3,105	58	640	2	2	2
CASTLETOWN-DELVIN, .	1. Castlepollard,	6	2	1	–	22 5 7	7 10 0	0 9 0	70 0 0	–	2 16 6	103 1 1	308	157	465	–	29	1	–	–
	2. Castletown-delvin, .	7	3	1	–	9 15 11	15 0 0	–	70 0 0	–	0 12 0	95 7 11	662	125	787	5	52	1	8	4
	3. Clonmellon, .	6	3	1	–	22 6 10	10 14 0	–	60 0 0	–	3 0 0	96 0 10	344	102	446	4	31	–	–	–
		19	8	3	–	54 8 4	33 4 0	0 9 0	200 0 0	–	6 8 6	294 9 10	1,314	384	1,698	9	112	2	8	4
MULLINGAR,	1. Mullingar, .	8	1	1	–	14 6 9	12 0 0	0 7 2	100 0 0	–	5 6 10	132 0 9	808	162	970	–	139	–	–	–
	2. Multyfarnham	6	1	1	–	10 0 5	4 10 0	0 6 3	60 0 0	–	8 0 8	82 17 4	634	78	712	–	36	–	–	–
	3. Ballynacarigy,	7	1	1	–	17 17 1	8 0 0	0 15 8	75 0 0	–	–	101 12 9	320	74	394	–	26	–	–	–
	4. Castletown Geoghegan,	7	1	1	–	13 12 6	10 0 0	0 1 11	75 0 0	–	0 7 10	99 2 3	598	96	694	1	82	–	–	–
	5. Tyrrellspass,	7	1	1	–	19 11 5	–	0 1 4	75 0 0	–	4 12 1	99 4 10	922	112	1,034	3	11	2	–	–
	6. Milltown, .	6	1	1	–	3 17 5	7 0 0	0 4 5	60 0 0	–	0 6 1	71 7 11	165	109	274	–	13	–	–	–
	7. Killucan, .	7	2	1	–	19 6 10	8 15 3	0 7 1	60 0 0	–	6 15 7	95 4 9	1,137	204	1,341	28	160	1	–	–
		48	8	7	–	98 12 5	50 5 3	2 3 10	505 0 0	–	25 9 1	681 10 7	4,584	835	5,419	32	467	3	–	–

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance was given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Wexford.																				
Enniscorthy,	1. Newtownbarry,	5	1	1	–	13 3 10	6 0 0	1 19 9	70 0 0	–	0 17 2	92 0 9	495	232	727	–	204	–	–	–
	2. Killann,	5	1	1	–	33 4 11	5 0 0	1 19 9	65 0 0	–	2 2 0	107 6 8	764	194	958	–	83	–	–	–
	3. Ferns,	6	1	1	–	14 10 8	8 0 0	1 19 9	65 0 0	–	1 4 0	90 14 5	739	148	887	–	380	–	–	–
	4. Enniscorthy,	5	3	2	–	46 16 10	6 0 0	1 19 9	100 0 0	–	2 8 6	157 5 1	1,667	359	2,026	1	451	1	–	–
	5. Oulart,	6	1	1	–	9 8 5	7 0 0	2 14 4	82 10 0	–	15 19 0	117 11 9	498	184	682	1	385	–	–	–
	6. Clonroche,	5	2	1	–	18 6 0	14 5 0	2 4 11	75 0 0	–	2 15 11	112 11 10	456	185	641	–	180	–	–	–
		32	9	7	–	135 10 8	46 5 0	12 18 3	457 10 0	–	25 6 7	677 10 6	4,619	1,302	5,921	2	1,683	1	–	–
Gorey,	1. Gorey,	5	1	1	–	69 0 11	6 10 0	2 14 11	86 5 0	–	0 14 0	165 4 10	1,111	364	1,475	–	406	–	2	2
	2. Coolgreany,	5	2	1	–	13 11 8	12 0 0	0 8 10	75 0 0	–	–	101 0 6	432	139	571	–	224	–	–	–
	3. Camolin,	7	2	1	–	25 3 1	10 0 0	1 2 4	75 0 0	–	–	111 5 5	302	107	409	–	938	–	–	–
	4. Killenagh and Wells,	8	2	1	–	35 11 4	7 5 0	2 11 0	74 15 0	–	7 13 7	127 15 11	675	180	855	23	263	–	–	–
		25	7	4	–	143 7 0	35 15 0	6 17 1	311 0 0	–	8 7 7	505 6 8	2,520	790	3,310	23	1,831	–	2	2
New Ross,	1. New Ross,[a]	2	1	1	–	19 5 6	6 2 0	0 18 11	100 0 0	–	12 12 11	138 19 4	1,109	620	1,729	–	74	–	1	1
	2. Old Ross,	8	2	1	–	34 11 6	11 2 6	0 13 0	100 0 0	–	1 0 4	147 7 4	839	156	995	–	221	–	–	–
	3. Dysartmoon,	7	3	1	–	22 13 0	13 0 0	0 15 0	100 0 0	–	7 12 11	144 0 11	588	146	734	2	169	2	–	–

	4. St. Mullins, .	5	1	1	–	7 13 7	7 8 0	–	70 0 0	–	–	85 1 7	201	59	260	–	15	–	–	–
	5. Templeudigan,[a]	3	1	1	–	18 12 8	6 10 0	0 8 6	38 11 6	–	0 19 0	65 1 8	361	59	420	–	20	–	–	–
	6. Carrigbyrne, .	8	1	1	–	21 10 2	6 0 0	0 9 0	100 0 0	–	6 15 7	134 14 9	457	183	640	7	199	–	–	–
	7. Fethard, .	6	4	2	–	17 16 7	19 15 0	3 6 4	120 0 0	–	1 8 8	162 6 7	1,027	378	1,405	–	119	2	–	–
		39	13	8	–	142 3 0	69 17 6	6 10 9	628 11 6	–	30 9 5	877 12 2	4,582	1,601	6,183	9	817	4	1	1
Wexford, .	1. Wexford, .	3	1	1	1	73 4 6	15 0 0	2 8 8	120 0 0	60 0 0	1 3 11	271 17 1	2,840	655	3,495	1	212	–	–	–
	2. Broadway, .	6	2	1	–	28 4 1½	12 17 6	0 12 0	100 0 0	–	3 0 10	144 14 5½	627	166	793	–	63	2	–	–
	3. Bridgetown, .	7	2	1	–	17 0 10	11 5 0	0 6 0	100 0 0	–	1 7 10	129 19 8	982	208	1,190	1	285	2	–	–
	4. Bannow, .	6	1	1	–	19 2 7	8 0 0	0 15 0	100 0 0	–	1 10 6	129 8 1	926	164	1,090	–	182	–	–	–
	5. Taghmon and Glynn, .	7	2	1	–	21 15 10½	9 10 0	3 1 0	100 0 0	–	0 9 6	134 16 4½	591	217	808	1	162	–	–	–
	6. Crossabeg, .	4	1	1	–	6 16 4	10 0 0	–	80 0 0	–	0 5 9	97 2 1	333	174	507	–	135	1	–	–
		33	9	6	1	166 4 3	66 12 6	7 2 8	600 0 0	60 0 0	7 18 4	907 17 9	6,299	1,584	7,883	3	1,039	5	–	–
County of Wicklow.																				
Baltinglass,	1. Baltinglass, .	7	3	1	–	57 18 6	5 0 0	1 3 10	100 0 0	–	5 0 0	169 2 4	1,089	96	1,185	–	96	2	20	28
	2. Kiltegan, .	8	2	1	–	34 18 0	11 10 0	1 17 10	80 0 0	–	7 6 0	135 11 10	341	105	446	1	120	–	–	–
	3. Dunlavin, .	8	3	1	–	35 18 0	18 0 0	2 3 7	80 0 0	–	7 0 0	143 1 7	718	60	778	–	54	–	–	–
	4. Rathvilly, .	5	2	1	–	18 7 0	9 0 0	1 6 4	80 0 0	–	5 0 0	113 13 4	366	124	490	–	100	1	–	–
		28	10	4	–	147 1 6	43 10 0	6 11 7	340 0 0	–	24 6 0	561 9 1	2,514	385	2,899	1	370	3	20	28
Rathdrum,	1. Newcastle, .	4	1	1	–	25 7 3	4 0 0	–	75 0 0	–	12 15 7	117 2 10	386	214	600	8	44	–	–	–
	2. Ashford, .	3	2	1	–	40 10 0	25 0 0	–	85 0 0	–	–	150 10 0	1,098	235	1,333	2	150	–	–	–
	3. Anamoe, .	7	1	1	–	19 14 11	10 0 0	–	80 0 0	–	3 10 0	113 4 11	552	76	628	–	103	–	–	–
	4. Dunganstown,	4	2	1	–	12 10 1	7 0 0	–	80 0 0	–	10 13 8	110 3 9	377	91	468	3	47	–	–	–
	5. Arklow, .	1	1	1	–	39 14 3	–	–	80 0 0	–	12 1 6	131 15 9	884	275	1,159	18	265	2	–	–
	6. Newbridge, .	4	1	1	–	9 4 11	–	–	80 0 0	–	12 13 9	101 18 8	436	84	520	–	156	–	–	–
	7. Rathdrum, .	4	1	1	–	13 19 11	10 0 0	–	75 0 0	–	6 5 0	105 4 11	677	117	794	3	155	–	–	–
	8. Aughrim, .	3	2	1	–	11 9 7	11 10 0	–	75 0 0	–	5 18 6	103 18 1	432	56	488	3	133	–	–	–
		30	11	8	–	172 10 11	67 10 0	–	630 0 0	–	63 18 0	933 18 11	4,842	1,148	5,990	37	1,053	2	–	–

[*continued.*

[a] New Ross Union.—By Order, dated 7th April, 1856, the Electoral Division of Ballyanne was separated from New Ross District and included in the Templeudigan District: see Table 1, p. 28.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Lunatics were in the Bridewell or House of Correction, under s. 16.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF LEINSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Wicklow—*con.*																				
Shillelagh	1. Coolattin and Clonegal,	8	2	1	–	15 11 9	10 15 0	0 12 0	100 0 0	–	12 1 9½	139 0 6½	789	185	974	2	226	–	–	–
	2. Coolkenno and Hacketstown,	7	2	1	–	18 11 1	12 0 0	0 18 6	100 0 0	–	2 0 0	133 9 7	901	191	1,092	15	64	1	–	–
	3. Tinahely,	6	2	1	–	21 19 10	11 0 0	0 12 0	100 0 0	–	–	133 11 10	688	136	824	7	85	1	1	1
		21	6	3	–	56 2 8	33 15 0	2 2 6	300 0 0	–	14 1 9½	406 1 11½	2,378	512	2,890	24	375	2	1	1
PROVINCE OF ULSTER.																				
County of Antrim.																				
Antrim,	1. Antrim,	2	1	1	–	55 3 5	10 10 0	0 12 11	75 0 0	–	4 11 2	145 17 6	875	426	1,301	1	103	1	5	5
	2. Crumlin,	4	1	1	–	16 7 7	4 0 0	0 5 10	75 0 0	–	3 17 11	99 11 4	520	159	679	8	122	1	–	–
	3. Templepatrick	3	1	1	–	9 14 4	5 0 0	1 5 6	75 0 0	–	4 4 1	95 3 11	400	117	517	–	71	–	–	–
	4. Doagh,	3	1	1	–	7 14 5	6 0 0	0 10 4	75 0 0	–	4 2 9	93 7 6	285	167	452	–	35	–	–	–
	5. Connor,	3	1	1	–	4 12 2	5 0 0	0 5 9	75 0 0	–	3 16 1	88 14 0	215	86	301	1	112	–	–	–
	6. Randalstown,	4	1	1	–	10 0 9	–	0 17 10	75 0 0	–	8 15 5	94 14 0	347	155	502	3	166	–	–	–
		19	6	6	–	103 12 8	30 10 0	3 18 2	450 0 0	–	29 7 5	617 8 3	2,642	1,110	3,752	13	609	2	5	5
Ballycastle	1. Ballycastle,	7	1	1	–	30 3 3	5 0 0	0 17 10	92 9 4	–	6 5 5	134 15 10	393	143	536	4	191	–	–	–
	2. Croagh,	4	1	1	–	12 8 8	4 0 0	1 6 8	82 9 6	–	3 15 0	103 19 10	102	100	202	–	82	1	–	–

	3. Cushendall, .	4	1	1	–	19	7	3	7	0	0	0	17	9	75	19	11	–	2	7	0	105	11	11	168	110	278	–	35	–	–	–
		15	3	3	–	61	19	2	16	0	0	3	2	3	250	18	9	–	12	7	5	344	7	7	663	353	1,016	4	308	1	–	–
Ballymena,	1. Ballymena, .	2	1	1	–	15	9	7	15	11	10	2	12	11	75	0	0	–	6	5	10	115	0	2	866	186	1,052	1	161	1	9	10
	2. Galgorm, .	2	2	1	–	11	8	2	12	6	6	1	13	9	70	0	0	–	3	19	10	99	8	3	439	229	668	1	163	–	–	–
	3. Ahoghill, .	3	1	1	–	4	12	9	6	0	0	1	16	0	70	0	0	–	1	2	10	83	11	7	170	90	260	1	14	–	–	–
	4. Portglenone, .	3	1	1	–	11	11	5	12	0	0	2	12	3	70	0	0	–	1	8	4	97	12	0	564	179	743	–	16	–	–	–
	5. Clogh, . .	4	1	1	–	11	12	11	10	0	0	3	17	10	70	0	0	–	1	2	0	96	12	9	503	139	642	3	76	–	–	–
	6. Broughshane, .	3	2	1	–	7	2	4	13	0	0	1	13	7	70	0	0	–	10	11	0	102	6	11	382	162	544	–	67	–	–	–
	7. Glenwhirry, .	3	2	1	–	4	14	4	16	0	0	1	9	6	70	0	0	–	0	2	0	92	5	10	195	80	275	1	36	–	–	–
	8. Toome, . .	3	1	1	–	18	1	0	–			1	8	3	70	0	0	–	6	8	5	95	17	8	362	137	499	1	148	2	–	–
		23	11	8	–	84	12	6	84	18	4	17	4	1	565	0	0	–	31	0	3	782	15	2	3,481	1,193	4,674	8	681	3	9	10
Ballymoney,	1. Ballymoney, .	4	1	1	–	24	10	10	10	10	0	2	0	2	95	0	0	–	9	4	5	141	5	5	1,014	280	1,294	9	10	2	30	11
	2. Dervock, .	4	1	1	–	13	8	2	6	0	0	0	6	6	75	0	0	–	5	8	0	100	2	8	159	143	302	1	47	–	–	–
	3. Castlequarter,	5	1	1	–	11	5	5	6	0	0	0	14	4	75	0	0	–	6	9	0	99	8	9	250	118	368	1	80	–	–	–
	4. Dirraw, . .	5	1	1	–	29	15	11	8	0	0	1	4	4	75	0	0	–	4	13	4	118	13	7	523	202	725	3	13	–	–	–
	5. Kilrea, . .	4	2	1	–	16	14	8	6	0	0	0	5	3	90	0	0	–	5	6	3	118	6	2	730	174	904	2	32	–	–	–
		22	6	5	–	95	15	0	36	10	0	4	10	7	410	0	0	–	31	1	0	577	16	7	2,686	917	3,603	16	182	2	30	11
Belfast, .	1. Belfast, . .	1	2	6	2	363	12	3	50	0	0	55	1	2	450	0	0	200	0	0	48	6	2	1166	19	7	9,891	3,460	13,351	14	567	4	–	–
	2. Ballygomartin,	2	2	1	–	10	2	1	20	0	0	1	18	5	100	0	0	–	2	3	2	134	3	8	272	107	379	2	45	–	–	–
	3. Whitehouse, .	2	1	1	–	22	2	0	20	0	0	2	18	11	100	0	0	–	3	0	0	148	0	11	1,009	230	1,239	–	86	2	–	–
	4. Carnmoney, .	2	1	1	–	12	6	11	9	0	0	1	1	5	70	0	0	–	3	13	6	96	1	10	343	110	453	–	36	1	–	–
	5. Ballymacarrett,	2	1	1	–	32	10	3	30	0	0	1	5	5	120	0	0	–	4	17	6	188	13	2	1,569	432	2,001	3	168	5	–	–
	6. Hollywood, .	3	1	1	–	45	14	6	15	0	0	1	1	5	90	0	0	–	–			151	15	11	623	217	840	9	64	–	–	–
		12	8	11	2	486	8	0	144	0	0	63	6	9	930	0	0	200	0	0	62	0	4	1885	15	1	13,707	4,556	18,263	28	970	12	–	–
Larne, .	1. Glenarm, .	3	1	1	–	29	4	6	11	14	8	0	10	3	80	0	0	–	0	18	9	122	8	2	218	158	376	–	302	2	–	–
	2. Larne, . .	4	1	1	–	17	13	0	10	0	0	1	8	9	70	0	0	–	6	11	7	105	13	4	591	201	792	1	49	1	–	–
	3. Ballynure, .	3	1	1	–	4	0	3	5	0	0	1	11	0	50	0	0	–	2	12	4	63	3	7	109	112	221	–	51	–	–	–
	4. Ballycarry, .	2	1	1	–	2	8	10	6	0	0	0	1	9	50	0	0	–	3	11	9	62	2	4	78	98	176	–	32	–	–	–
	5. Carrickfergus,	1	1	1	–	22	18	2	5	0	0	0	10	4	70	0	0	–	5	4	4	103	12	10	754	325	1,079	–	56	–	–	–
		13	5	5	–	76	4	9	37	14	8	4	2	1	320	0	0	–	18	18	9	457	0	3	1,750	804	2,644	1	490	3	–	–

[continued.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF ULSTER—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Antrim—*con.*																				
Lisburn,	1. Lisburn,	4	1	1	–	16 15 7	15 0 0	1 5 6	80 0 0	–	–	113 1 1	901	372	1,273	–	144	1	–	–
	2. Hillsborough,	4	1	1	–	27 1 5	10 0 0	1 17 4	80 0 0	–	–	118 18 9	434	232	666	6	34	1	–	–
	3. Knocknadona,	4	1	1	–	16 15 10	7 0 0	1 0 8	60 0 0	–	1 18 0	86 14 6	252	168	420	–	165	–	–	–
	4. Glenavy,	4	1	1	–	17 1 6	10 0 0	1 1 9	70 0 0	–	–	98 3 3	498	161	659	1	167	–	–	–
	5. Dunmurry,	3	1	1	–	44 15 6	10 0 0	1 12 4	70 0 0	–	7 4 3	133 12 1	338	218	556	5	64	–	–	–
	6. Ballylesson,	2	1	1	–	6 11 0	10 0 0	0 18 7	60 0 0	–	11 7 4	88 16 11	337	158	495	2	105	–	–	–
	7. Saintfield,	3	1	1	–	33 1 9	6 0 0	1 9 6	60 0 0	–	4 12 6	105 3 9	406	149	555	–	128	–	–	–
	8. Annahilt,	3	1	1	–	20 5 9	6 0 0	1 11 3	60 0 0	–	–	87 17 0	676	301	977	8	293	2	–	–
		27	8	8	–	182 8 4	74 0 0	10 16 11	540 0 0	–	25 2 1	832 7 4	3,842	1,759	5,601	22	1,100	4	–	–
County of Armagh.																				
Armagh,	1. Armagh,	3	1	a1	–	26 0 4	15 0 0	2 6 2	120 0 0	–	26 5 6	189 12 0	1,350	858	2,208	5	98	2	–	–
	2. Blackwatertown	3	2	1	–	22 16 5	12 17 0	2 19 11	105 0 0	–	5 16 4	149 9 8	482	150	632	14	74	–	–	–
	3. Caledon,	1	1	1	–	5 13 11	7 0 0	1 10 4	40 0 0	–	1 4 0	55 8 3	352	97	449	1	59	–	–	–
	4. Tynan,	3	1	1	–	16 1 0	8 10 0	1 10 9	100 0 0	–	2 10 0	128 11 9	403	165	568	4	40	–	–	–
	5. Keady,	5	1	1	–	8 4 4	7 0 0	1 18 5	100 0 0	–	3 0 0	120 2 9	368	174	542	–	96	1	–	–
	6. Markethill,	4	1	1	–	20 14 2	9 0 0	3 2 6	100 0 0	–	0 2 0	132 18 8	1,085	297	1,382	1	178	2	–	–
	7. Richhill,	3	1	1	–	21 15 9	7 0 0	2 2 0	85 0 0	–	1 15 4	117 13 1	1,117	251	1,368	–	71	1	–	–
	8. Loughgall,	4	1	1	–	27 13 6	6 0 0	1 12 4	100 0 0	–	3 14 0	138 19 10	695	210	905	4	134	–	–	–
		26	9	8	–	148 19 5	72 7 0	17 2 5	750 0 0	–	44 7 2	1,032 16 0	5,852	2,202	8,054	29	750	6	–	–
Lurgan,	1. Lurgan,	4	2	1	–	36 2 10	17 0 0	0 11 7	90 0 0	–	2 11 8	146 6 1	618	305	923	5	52	1	5	2

	2. Aghalee,	3	1	1	–	22 16 5	8 0 0	1 0 1	60 0 0	–	3 13 5	95 9 11	467	139	606	6	62	–	–	–
	3. Moira,	3	1	1	–	12 14 10	8 0 0	0 11 7	50 0 0	–	2 11 0	73 17 5	324	99	423	1	11	–	–	–
	4. Waringstown,	3	1	1	–	0 10 6	8 0 0	0 11 7	60 0 0	–	0 13 6	69 15 7	175	182	357	–	78	–	–	–
	5. Portadown,	3	1	1	–	31 10 5	11 0 0	1 7 7	80 0 0	–	13 11 5	137 9 5	1,831	530	2,361	–	68	2	–	–
	6. Tartaraghan,	3	1	1	–	4 6 2	10 0 0	1 0 1	70 0 0	–	9 0 9	94 7 0	187	74	261	–	17	–	–	–
		19	7	6	–	108 1 2	62 0 0	5 2 6	410 0 0	–	32 1 9	617 5 5	3,605	1,329	4,934	12	288	3	5	2
County of Cavan.																				
Bailieboro',	1. Bailieborough,	5	1	1	–	36 16 10	10 0 0	–	90 0 0	–	–	136 16 10	340	230	570	1	174	1	4	1
	2. Shercock,	2	1	1	–	18 6 1	10 0 0	–	60 0 0	–	–	88 6 1	343	90	433	–	6	–	–	–
	3. Kingscourt,	3	1	1	–	17 8 1	6 0 0	–	70 0 0	–	4 0 0	97 8 1	358	146	504	1	23	–	–	–
	4. Crossbane,	1	1	1	–	5 16 6	6 0 0	–	29 3 4	–	0 7 6	41 7 4	238	58	296	–	12	–	–	–
	5. Termon,	1	1	1	–	4 0 0	6 0 0	–	30 0 0	–	–	40 0 0	170	26	196	–	40	–	–	–
		12	5	5	–	82 7 6	38 0 0	–	279 3 4	–	4 7 6	403 18 4	1,449	550	1,999	2	255	1	4	1
Bawnboy,	1. Ballyconnell,	7	1	1	–	15 8 6	5 10 0	–	65 0 0	–	4 0 0	89 18 6	334	84	418	17	21	–	–	–
	2. Ballinamore,	6	1	1	–	9 11 6	8 0 0	–	65 0 0	–	–	82 11 6	224	94	318	1	–	2	2	2
	3. Swanlinbar,	6	1	1	–	22 8 8	7 10 0	–	65 0 0	–	3 0 0	97 18 8	336	66	402	5	5	–	–	–
	4. Newtowngore,	6	1	1	–	8 1 1	5 0 0	–	60 0 0	–	3 0 0	76 1 1	202	58	260	1	9	–	–	–
		25	4	4	–	55 9 9	26 0 0	–	255 0 0	–	10 0 0	346 9 9	1,096	302	1,398	24	35	2	2	2
Cavan,	1. Arvagh,	4	1	1		–	6 0 0	4 14 11	57 10 0	–	1 12 6	69 17 5	322	120	442	8	51	1	–	–
	2. Bellananagh,	4	1	1	–	–	5 0 0	0 17 4	45 0 0	–	4 5 0	55 2 4	294	55	349	–	8	–	–	–
	3. Ballyhaise,	5	1	1	–	3 7 3	9 0 0	0 10 8	45 0 0	–	5 14 11	63 12 10	219	130	349	4	19	1	–	–
	4. Belturbet,	5	1	1	–	4 13 11	–	0 6 11	50 0 0	–	3 0 0	58 0 10	313	60	373	–	–	–	–	–
	5. Cavan,	4	1	1	–	11 3 9	8 0 0	3 12 5	65 0 0	–	5 5 10	93 2 0	248	121	369	–	87	15	4	–
	6. Killeshandra,	3	1	1	–	3 16 8	5 0 0	0 6 10	50 0 0	–	3 0 0	62 3 6	547	79	626	10	50	–	–	–
	7. Kilnaleck,	4	1	1	–	2 4 6	6 0 0	0 6 11	50 0 0	–	–	58 11 5	397	124	521	–	54	–	–	–
	8. Stradone,	4	1	1	–	1 14 10	6 10 0	8 2 1	50 12 9	–	3 2 4	70 2 0	422	77	499	30	160	–	–	–
		33	8	8	–	27 0 11	45 10 0	18 18 1	413 2 9	–	26 0 7	530 12 4	2,762	766	3,528	52	429	17	4	–
Cootehill,	1. Cootehill,	4	2	1	–	39 19 8	15 0 0	1 2 6	85 0 0	–	–	141 2 2	535	179	714	12	123	–	–	–
	2. Dawsongrove,	4	1	1	–	30 2 0	12 0 0	–	70 0 0	–	–	112 2 0	547	206	753	12	112	–	–	–
	3. Drum,	6	2	1	–	39 12 1	13 0 0	1 15 1	85 0 0	–	2 9 8	141 16 10	833	214	1,047	27	231	1	–	–
	4. Tullyvin,	5	1	1	–	22 15 11	5 10 0	4 0 11	70 0 0	–	6 10 10	108 17 8	778	198	976	4	79	1	–	–
		19	6	4	–	132 9 8	45 10 0	6 18 6	310 0 0	–	9 0 6	503 18 8	2,693	797	3,490	55	545	2	–	–

[*continued.*

[a] Armagh Union: Armagh District.—A Midwife authorized for this District, by Order of 21st May, 1852, in addition to the Medical Officer.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medicine cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF ULSTER—*continued.* COUNTY OF DONEGAL.						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
Ballyshannon,	1. Ballyshannon,	5	1	1	–	7 1 2	–	–	70 0 0	–	9 13 0	86 14 2	707	118	825	–	214	1	–	–
	2. Ballintra,	1	1	1	–	–	–	–	15 0 0	–	3 10 0	18 10 0	160	12	172	–	156	–	–	–
	3. Belleek,	5	1	1	–	8 14 4	–	0 12 1	60 0 0	–	5 10 9	74 17 2	222	39	261	3	13	–	–	–
	4. Church Hill,	3	1	1	–	8 6 7	8 0 0	–	30 0 0	–	–	46 6 7	142	13	155	–	49	–	–	–
	5. Kinlough,	7	1	1	–	29 1 11	6 0 0	0 16 6	60 0 0	–	5 0 0	100 18 5	845	85	930	–	24	–	–	–
		21	5	5	–	53 4 0	14 0 0	1 8 7	235 0 0	–	23 13 9	327 6 4	2,076	267	2,343	3	456	1	–	–
Donegal,	1. Pettigoe,	3	1	1	–	15 1 7	–	1 5 2	40 0 0	–	2 0 0	58 6 9	240	23	263	–	50	–	–	–
	2. Lahy,	3	1	1	–	33 4 10	6 5 0	1 5 2	75 0 0	–	6 14 6	122 9 6	540	90	630	32	50	–	–	–
	3. Donegal,	5	1	1	–	17 3 3	9 10 0	2 6 10	60 0 0	–	5 19 2	94 19 3	560	130	690	–	58	2	–	–
	4. Mountcharles,	4	1	1	–	33 10 4	4 0 0	1 5 3	60 0 0	–	3 0 0	101 15 7	753	178	931	–	26	–	–	–
	5. Dunkineely,	3	1	1	–	25 4 3	5 0 0	1 5 3	70 0 0	–	3 5 0	104 14 6	673	88	761	–	7	–	–	–
		18	5	5	–	124 4 3	24 15 0	7 7 8	305 0 0	–	20 18 8	482 5 7	2,766	509	3,275	32	191	2		–
Dunfanaghy,	1. Dunfanaghy,	5	2	1	–	13 4 3	9 5 0	1 9 7	60 0 0	–	5 2 4	89 1 2	461	137	598	4	49	4	–	–
	2. Crossroads,	5	2	1	–	0 9 1	9 0 0	1 9 7	80 0 0	–	4 5 0	95 3 8	717	147	864	26	24	1	–	–
		10	4	2	–	13 13 4	18 5 0	2 19 2	140 0 0	–	9 7 4	184 4 10	1,178	284	1,462	30	73	5	–	–

GLENTIES,	1. Dungloe,	8	1	1	–	11 14 8	4 0 0	0 13 10	70 0 0	–	5 10 6	91 19 0	190	90	280	–	8	3	–	–
	2. Glenties,	7	2	1	–	18 17 7	10 0 0	0 14 0	60 0 0	–	0 5 3	89 16 10	342	129	471	–	21	2	4	1
	3. Carrick,	7	2	1	–	16 1 7	10 0 0	0 13 10	70 0 0	–	6 12 6	103 7 11	474	109	583	114	136	–	–	–
	4. Fintown,	3	1	1	–	–	3 10 0	0 13 10	17 10 0	–	–	21 13 10	312	57	369	–	161	–	–	–
	5. Killybegs,	2	1	1	–	8 11 2	4 0 0	0 14 0	40 0 0	–	6 19 6	60 4 8	478	90	568	42	34	1	–	–
		27	7	5	–	55 5 0	31 10 0	3 9 6	257 10 0	–	19 7 9	367 2 3	1,796	475	2,271	156	360	6	4	1
INISHOWEN,	1. Carndonagh,	4	1	1	–	15 18 10	8 0 0	–	60 0 0	–	1 1 6	85 0 4	460	96	556	–	111	1	–	–
	2. Clonmany,	3	1	1	–	8 11 4	4 0 0	2 18 8	25 0 0	–	–	40 10 0	112	59	171	12	46	–	–	–
	3. Moville,	6	2	1	–	25 19 2	13 18 0	–	100 0 0	–	0 17 5	140 14 7	1,067	174	1,241	12	105	1	–	–
	4. Malin,	4	2	1	–	33 12 5	23 10 0	1 9 6	60 0 0	–	–	118 11 11	607	80	687	–	49	–	–	–
	5. Buncrana,	4	1	1	–	37 6 5	6 10 0	0 10 6	70 0 0	–	1 3 11	115 10 10	577	185	762	1	14	–	–	–
		21	7	5	–	121 8 2	55 18 0	4 18 8	315 0 0	–	3 2 10	500 7 8	2,823	594	3,417	25	325	2	–	–
LETTER-KENNY,	1. Letterkenny,	5	1	1	–	6 8 3	12 0 0	0 5 0	80 0 0	–	1 2 0	99 15 3	612	162	774	–	88	–	30	1
	2. Manorcunningham,	3	1	1	–	15 15 4	0 1 0	0 5 0	70 0 0	–	3 3 0	89 4 4	676	145	821	2	97	–	–	–
	3. Church Hill,	6	1	1	–	17 18 10	6 0 0	0 5 0	70 0 0	–	6 0 0	100 3 10	527	148	675	–	35	2	–	–
		14	3	3	–	40 2 5	18 1 0	0 15 0	220 0 0	–	10 5 0	289 3 5	1,815	455	2,270	2	220	2	30	1
MILFORD,	1. Rathmelton,	3	1	1	–	26 1 1	8 0 0	1 12 2	80 0 0	–	3 7 3	119 0 6	513	157	670	1	174	1	–	–
	2. Rathmullan,	3	1	1	–	7 19 3	5 0 0	0 7 11	81 0 0	–	0 8 9	94 15 11	421	74	495	10	246	–	–	–
	3. Kilmacrenan and Milford,	4	2	1	–	28 2 8	8 0 0	1 4 3	70 5 0	–	4 2 6	111 14 5	373	52	425	–	312	–	–	–
	4. Fannett,	5	1	1	–	0 7 0	4 0 0	1 13 4	65 0 0	–	2 15 3	73 15 7	207	75	282	11	131	–	–	–
	5. Rosguill,	4	1	1	–	15 3 10	5 0 0	0 15 0	65 0 0	–	0 3 9	86 2 7	261	71	332	–	3	1	–	–
		19	6	5	–	77 13 10	30 0 0	5 12 8	361 5 0	–	10 17 6	485 9 0	1,775	429	2,204	22	866	2	–	–
STRANORLAR	1. Killygordon,	4	2	1	–	22 19 5	10 0 0	1 7 10	70 0 0	–	3 0 0	107 7 3	429	134	563	–	2	–	–	–
	2. Stranorlar,	3	2	1	–	33 19 1	11 0 0	–	70 0 0	–	0 11 10	115 10 11	752	159	911	4	88	2	–	–
	3. Cloghan,	4	2	a1	–	15 14 4	8 0 0	–	45 0 0	–	1 8 0	70 2 4	625	296	921	–	411	–	–	–
		11	6	3	–	72 12 10	29 0 0	1 7 10	185 0 0	–	4 19 10	293 0 6	1,806	589	2,395	4	501	2	–	–

a Stranorlar Union: Cloghan District.—A Midwife authorized for this District by Order, dated 12th July, 1856, in addition to the Medical Officer.—See Table I, p. 28. [*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No of Cases of Vaccination performed under s. 13 during the year	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF ULSTER—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Down.																				
Banbridge,	1. Baubridge,	4	1	1	–	18 0 5	15 0 0	1 9 10	100 0 0	–	6 5 5	140 15 8	1,613	368	1,981	1	–	5	–	–
	2. Dromore,	3	1	1	–	25 13 11	10 0 0	1 14 7	86 15 7	–	6 16 9	131 0 10	663	433	1,096	12	22	1	–	–
	3. Crosgar,	3	1	1	–	11 3 7	0 7 3	0 19 4	76 9 9	–	8 16 1	97 16 0	478	110	586	1	55	2	–	–
	4. Ballyward,	4	1	1	–	5 7 1	8 0 0	1 8 10	80 0 0	–	3 3 6	97 19 5	299	211	510	–	30	1	–	–
	5. Loughbrickland	5	1	1	–	19 14 11	10 10 0	1 15 4	70 0 0	–	4 1 6	106 1 9	190	183	373	–	59	–	–	–
	6. Tanderagee,	4	1	1	–	35 4 0	6 0 0	1 9 5	72 10 0	–	3 8 1	118 11 6	873	266	1,139	17	64	–	–	–
		23	6	6	–	115 3 11	49 17 3	8 17 4	485 15 4	–	32 11 4	692 5 2	4,114	1,571	5,685	31	230	9	–	–
Down-patrick,	1. Downpatrick,	3	1	1	–	58 6 6	10 0 0	4 9 4	80 0 0	–	21 10 1	174 5 11	877	403	1,285	–	69	–	–	–
	2. Clough,	4	2	1	–	14 14 4	11 7 0	0 5 0	80 0 0	–	1 8 0	107 14 4	788	279	1,067	4	144	–	–	–
	3. Ballynahinch,	4	3	1	–	47 8 7	15 0 0	1 3 9	80 0 0	–	5 6 0	148 18 4	929	455	1,384	8	38	1	–	–
	4. Killyleagh,	4	2	1	–	18 14 10	13 0 0	0 5 6	80 0 0	–	2 18 8	114 19 0	541	168	709	–	57	1	–	–
	5. Killough,	3	1	1	–	17 14 3	2 15 0	2 1 7	80 0 0	–	0 8 6	102 19 4	580	223	803	2	90	1	–	–
	6. Strangford,	3	1	1	–	28 16 10	5 0 0	0 17 8	78 10 7	–	3 4 8	116 9 9	500	237	737	9	22	–	–	–
	7. Portaferry,	3	1	1	–	14 16 3	9 18 4	0 19 2	78 10 7	–	3 2 11	107 7 3	545	229	774	–	104	–	–	–
		24	11	7	–	200 11 7	67 0 4	10 2 0	557 1 2	–	37 18 10	872 13 11	4,760	1,999	6,759	23	524	3	–	–
Kilkeel,	1. Kilkeel,	5	2	2	–	32 8 9	10 0 0	1 2 0	120 0 0	–	16 4 1	179 14 10	600	381	981	2	253	3	–	–
	2. Bryansford,	3	1	1	–	13 19 1	4 0 0	2 0 4	75 0 0	–	5 1 2	100 0 7	584	169	703	1	36	–	–	–

	3. Rostrevor,	2	1	1	–	10	19	8	10	0	0	1	0	9	60	0	0	–	3	5	6	85	5	11	172	175	347	5	57	1	–	–
		10	4	3	–	57	7	6	24	0	0	4	3	1	255	0	0	–	24	10	9	365	1	4	1,306	725	2,031	8	346	4	–	–
NEWRY,	1. Newry,	2	1	2	–	84	3	10	14	0	0	6	6	3	150	0	0	–	12	3	11	266	14	0	1,620	749	2,369	1	80	2	65	174
	2. Warrenpoint,	2	1	b1	–	18	16	9	10	0	0	0	19	4	80	0	0	–	15	9	10	125	5	11	430	193	623	–	19	–	–	–
	3. Rathfriland,	4	1	1	–	15	2	2	9	0	0	1	4	0	75	0	0	–	7	9	0	107	15	2	302	155	457	2	229	–	–	–
	4. Mullaghglass,	3	1	1	–	23	9	3	10	0	0	2	15	0	80	0	0	–	0	3	0	116	7	3	751	379	1,130	4	106	1	–	–
	5. Mountnorris,	3	2	1	–	11	2	1	12	0	0	1	4	2	80	0	0	–	9	12	7	113	18	10	524	154	678	1	128	1	–	–
	6. Meigh,	2	1	1	–	15	12	10	10	0	0	0	8	0	80	0	0	–	4	14	7	110	15	5	1,057	301	1,358	–	224	–	–	–
	7. Forkhill,	2	1	1	–	22	6	0	11	0	0	0	18	8	80	0	0	–	6	0	2	120	4	10	730	213	943	2	174	2	–	–
	8. Donaghmore,	3	1	1	–	2	0	5	10	0	0	0	19	0	60	0	0	–	1	3	3	74	2	8	416	111	527	–	66	–	–	–
	9. Pointzpass,	1	1	1	–	2	7	8	8	0	0	1	4	5	40	0	0	–	–			51	12	1	259	84	343	–	70	–	–	–
		22	10	10	–	195	1	6	94	0	0	15	18	10	725	0	0	–	56	16	4	1086	16	2	6,089	2,339	8,428	10	1,096	6	65	174
NEWTOWN-ARDS,	1. Newtownards,	3	1	1	–	28	15	8	10	0	0	3	8	9	75	0	0	–	4	11	8	121	16	1	300	160	460	2	200	–	–	–
	2. Comber,	3	1	1	–	14	19	5	8	0	0	1	19	8	65	0	0	–	5	6	0	95	5	1	388	128	516	–	40	2	–	–
	3. Kilmood,	3	1	1	–	16	15	9	9	10	0	1	9	10	65	0	0	–	8	8	7	101	4	2	120	162	282	–	72	–	–	–
	4. Grey Abbey,	4	2	1	–	30	18	8	9	0	0	1	10	6	75	0	0	–	5	19	4	122	8	6	701	248	949	3	189	–	–	–
	5. Donaghadee,	2	1	1	–	7	13	10	7	0	0	0	18	0	60	0	0	–	2	7	0	77	18	10	176	268	444	1	61	–	–	–
	6. Bangor,	1	1	1	–	41	7	1	10	0	0	1	12	3	75	0	0	–	2	0	0	129	19	4	749	277	1,026	1	82	–	–	–
		16	7	6	–	140	10	5	53	10	0	10	19	0	415	0	0	–	28	12	7	648	12	0	2,434	1,243	3,677	7	644	2	–	–
COUNTY OF FERMANAGH.																																
ENNISKIL-LEN,	1. Enniskillen,	7	1	1	–	69	7	7	20	0	0	4	2	4	100	0	0	–	4	5	6	197	15	5	986	400	1,386	43	42	1	–	–
	2. Tempo,	6	2	1	–	27	9	10	10	10	0	2	5	10	80	0	0	–	1	11	0	121	16	8	511	192	703	4	71	–	–	–
	3. Lisbellaw,	3	1	1	–	12	15	6	7	10	0	0	13	8	50	0	0	–	0	15	6	71	14	8	513	85	597	4	20	–	–	–
	4. Ely,	8	1	1	–	13	18	1	9	15	0	1	13	10	80	0	0	–	–			105	6	11	507	81	588	1	93	–	–	–
	5. Holywell,	10	1	1	–	14	10	0	6	0	0	1	5	4	80	0	0	–	0	7	8	102	3	0	482	121	603	27	10	–	–	–
	6. Florencecourt	8	1	1	–	35	4	3	10	0	0	2	4	3	80	0	0	–	4	0	0	131	8	6	556	156	712	32	28	–	–	–
		42	7	6	–	173	5	3	63	15	0	12	5	3	470	0	0	–	10	19	8	730	5	2	3,554	1,035	4,589	111	264	1	–	–
LISNASKEA,	1. Brookeborough	6	1	1	–	31	19	5	10	0	0	0	15	6	100	0	0	–	–			142	14	11	505	165	670	1	170	1	–	–
	2. Lisnaskea,	5	1	1	–	22	10	4	10	0	0	1	9	6	90	0	0	–	–			123	19	10	479	119	598	15	170	1	–	–
	3. Derrylin,	6	1	1	–	41	2	5	10	0	0	0	15	6	90	0	0	–	1	1	0	142	18	11	261	67	328	–	–	–	–	–
	4. Maguiresbridge,	3	1	1	–	30	19	4	10	0	0	0	15	6	65	0	0	–	–			106	14	10	337	173	510	4	110	2	–	–
		20	4	4	–	126	11	6	40	0	0	3	16	0	345	0	0	–	1	1	0	516	8	6	1,582	524	2,106	20	450	4	–	–

a Kilkeel Union: Kilkeel District.—A Midwife authorized for this District by Order, dated 15th July, 1852, in addition to the Medical Officer.

b Newry Union: Warrenpoint District.—A Midwife authorized for this District by Order of 25th June, 1852, in addition to the Medical Officer.

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions, &c.—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Salaries. Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 16.	No. of Days on which Lunatics were given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF ULSTER—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Fermanagh—*con.*																				
Lowthers-town,	1. Lowtherstown,	7	2	2	–	36 4 4	15 0 0	1 11 9	120 0 0	–	3 16 6	176 12 7	724	179	903	14	169	2	–	–
	2. Ederney,	8	1	1	–	31 8 8	5 0 0	2 12 0	80 0 0	–	11 14 8	130 15 4	799	46	845	33	141	–	–	–
	3. Clonelly,	2	1	1	–	–	3 0 0	0 8 2	35 0 0	–	2 0 0	40 8 2	196	25	221	11	40	–	–	–
		17	4	4	–	67 13 0	23 0 0	4 11 11	235 0 0	–	17 11 2	347 16 1	1,719	250	1,969	58	350	2	–	–
County of Londonderry.																				
Coleraine,	1. Coleraine,	3	2	1	–	11 17 1	13 0 0	1 5 0	90 0 0	–	14 17 1	130 19 2	850	322	1,172	–	102	2	14	1
	2. Bushmills,	4	2	1	–	11 5 11	15 0 0	1 8 6	80 0 0	–	1 10 10	109 5 3	315	192	507	–	172	–	–	–
	3. Articlave,	4	1	1	–	11 12 0	7 10 0	1 8 6	80 0 0	–	0 14 3	101 4 9	336	181	517	–	80	–	–	–
	4. Aghadowey,	5	1	1	–	24 2 3	13 0 0	1 8 6	90 0 0	–	–	128 10 9	568	256	824	3	42	–	–	–
	5. Garvagh,	4	1	1	–	17 1 10	10 0 0	1 8 6	80 0 0	–	–	108 10 4	348	179	527	3	122	–	–	–
		20	7	5	–	75 19 1	58 10 0	6 19 0	420 0 0	–	17 2 2	578 10 3	2,417	1,130	3,547	6	518	2	14	1
London-derry,	1. City of Londonderry,	2	1	[a]1	–	39 6 9	14 0 0	3 7 10	120 0 0	–	63 7 9	240 2 4	1,212	877	2,089	2	232	–	–	–
	2. Glendermot,	3	1	[a]1	–	26 7 2	–	2 10 2	100 0 0	–	22 1 6	150 18 10	799	202	1,001	3	62	2	–	–
	3. Muff,	3	1	[a]1	–	14 5 8	–	1 10 2	80 0 0	–	14 4 6	110 0 4	618	193	811	1	37	1	–	–
	4. Claudy,	4	2	1	–	22 6 11	1 0 0	1 10 2	80 0 0	–	2 12 11	107 10 0	1,321	241	1,562	2	155	–	–	–
	5. Kilderry,	4	2	1	–	38 2 4	6 0 0	4 0 8	90 0 0	–	[b]20 0 4	158 3 4	858	280	1,138	27	60	–	–	–
	6. Burt,	3	3	1	–	34 17 3	7 2 0	3 7 8	90 0 0	–	3 18 0	139 4 11	598	158	756	–	100	–	–	–

	7. Killea, . .	3	1	1	–	22 5 8	6 0 0	1 10 2	80 0 0	–	2 10 0	112 5 10	604	127	731	–	39	–	–	–
		22	11	7	–	197 11 9	34 2 0	17 16 10	640 0 0	–	128 15 0	1,018 5 7	6,010	2,078	8,088	35	685	3	–	–
Maghera-felt, .	1. Magherafelt, .	5	2	1	–	20 0 8	2 0 0	1 14 1	80 0 0	–	4 7 6	108 2 3	1,151	170	1,321	35	24	1	10	3
	2. Bellaghy, .	4	2	1	–	20 17 9	10 0 0	1 1 9	80 0 0	–	3 6 0	115 5 6	542	86	628	1	–	–	–	–
	3. Maghera, .	5	2	1	–	8 4 8	14 0 0	1 18 6	80 0 0	–	2 11 0	106 14 2	702	208	910	3	78	–	–	–
	4. Draperstown,	5	1	1	–	22 0 10	6 0 0	1 7 0	80 0 0	–	4 11 0	113 18 10	1,006	248	1,254	16	119	–	–	–
	5. Moneymore,	6	1	1	–	13 6 10	–	1 5 6	80 0 0	–	2 15 11	97 8 3	1,027	254	1,281	3	68	–	–	–
		25	8	5	–	84 10 9	32 0 0	7 6 10	400 0 0	–	17 11 5	541 9 0	4,428	966	5,394	58	289	1	10	3
Newtown-Limavady,	1. N.T.Limavady,	4	1	1	–	34 3 9	7 0 0	1 0 6	65 0 0	–	2 0 0	109 4 3	516	111	627	–	73	–	15	5
	2. Ballykelly, .	4	1	1	–	36 14 8	–	0 19 6	60 0 0	–	2 15 0	100 9 2	601	114	715	4	32	–	–	–
	3. Bellarena, .	4	1	1	–	19 15 9	–	0 19 6	60 0 0	–	2 0 0	82 15 3	469	117	586	–	64	–	–	–
	4. Dungiven, .	4	1	1	–	23 12 6	8 0 0	0 19 6	60 0 0	–	1 4 8	93 16 8	625	96	721	1	95	–	–	–
	5. Feeny, . .	3	1	1	–	–	5 0 0	0 18 8	60 0 0	–	2 0 0	68 18 8	410	53	463	8	31	–	–	–
		19	5	5	–	114 6 8	21 0 0	4 17 8	305 0 0	–	9 19 8	455 4 0	2,621	491	3,112	13	295	–	15	5
County of Monaghan.																				
Carrickma-cross, .	1. Carrickmacross	5	1	1	–	27 17 4	10 10 0	–	100 0 0	–	6 5 10	144 13 2	829	302	1,131	6	150	2	12	9
	2. Donaghmoyne,	5	1	1	–	26 6 6	7 0 0	–	70 0 0	–	11 14 0	115 0 6	437	176	613	75	167	1	–	–
	3. Raferagh, .	4	1	1	–	16 1 9	5 0 0	–	60 0 0	–	6 17 5	87 19 2	414	101	515	8	86	1	–	–
		14	3	3	–	70 5 7	22 10 0	–	230 0 0	–	24 17 3	347 12 10	1,680	579	2,259	89	403	4	12	9
Castle-blayney,	1. Castleblayney,	6	1	1	–	54 9 3	10 0 0	0 15 6	100 0 0	–	1 1 0	166 5 9	939	223	1,162	–	234	2	9	5
	2. Ballybay, .	7	1	1	–	34 9 11	8 0 0	0 15 6	100 0 0	–	6 1 1	149 6 6	853	259	1,112	12	144	2	–	–
	3. Crossmaglen,	8	2	1	–	46 10 3	12 0 0	0 19 10	100 0 0	–	12 17 6	172 7 7	1,208	255	1,463	1	333	2	–	–
		21	4	3	–	135 9 5	30 0 0	2 10 10	300 0 0	–	19 19 7	487 19 10	3,000	737	3,737	13	711	6	9	5
Clones, .	1. Clones, .	4	2	1	–	20 3 9½	12 11 8	–	100 0 0	–	9 1 9	141 17 2½	769	205	974	–	175	1	10	4
	2. Newtownbutler	7	1	1	–	22 0 7	5 0 0	–	90 0 0	–	8 0 0	125 0 7	738	125	863	–	94	–	–	–
	3. Rosslea, .	5	1	1	–	7 8 0	8 0 0	–	80 0 0	–	–	95 8 0	571	123	694	–	86	–	–	–
		16	4	3	–	49 12 4½	25 11 8	–	270 0 0	–	17 1 9	362 5 9½	2,078	453	2,531	–	355	1	10	4

[*continued.*

[a] Londonderry Union: City of Londonderry, Glendermot, and Muff Districts.—For each of these Districts a Midwife is authorized by sealed Order, in addition to the respective Medical Officers.

[b] Includes a sum of £14 5*s.* 4*d.* paid for fitting up a new Dispensary Depot.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 16.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF ULSTER—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Monaghan—*con.*																				
Monaghan,	1. Monaghan,	3	1	1	–	26 9 4	10 0 0	2 2 2	80 0 0	–	1 2 4	119 13 10	795	184	979	15	151	–	–	–
	2. Glasslough,	5	2	1	–	16 6 7	15 0 0	0 7 0	100 0 0	–	0 10 6	132 4 1	973	119	1,092	12	138	1	–	–
	3. Castleshane,	4	2	1	–	32 1 2	7 4 0	1 7 6	80 0 0	–	12 3 1	132 15 9	1,046	123	1,169	22	76	–	–	–
	4. Scotstown,	5	1	1	–	32 11 6	6 0 0	6 2 8	80 0 0	–	8 1 0	132 15 2	891	129	1,020	7	62	–	–	–
	5. Kilmore,	4	2	1	–	19 12 9	10 0 0	-	80 0 0	–	6 16 6	116 9 3	510	102	612	37	75	–	–	–
		21	8	5	–	127 1 4	48 4 0	9 19 4	420 0 0	–	28 13 5	633 18 1	4,215	657	4,872	93	502	1	–	–
County of Tyrone.																				
Castlederg,	1. Castlederg and Killeter,	10	2	1	–	7 15 4	11 19 7	–	100 0 0	–	7 4 0	126 18 11	387	90	477	–	270	–	–	–
	2. Drumquin,	4	1	1	–	6 8 3	4 0 0	0 8 0	25 0 0	–	3 18 4	39 14 7	78	18	96	–	38	–	–	–
		14	3	2	–	14 3 7	15 19 7	0 8 0	125 0 0	–	11 2 4	166 13 6	465	108	573	–	308	–	–	–
Clogher,	1. Fivemiletown,	4	1	1	–	23 17 6	9 0 0	3 7 4½	70 0 0	–	–	106 4 10½	475	148	623	–	149	1	–	–
	2. Clogher,	5	2	1	–	7 19 5	10 10 0	2 16 10½	90 0 0	–	0 10 4	111 16 7½	359	86	445	4	220	–	3	3
	3. Ballygawley,	4	1	1	–	8 15 4	6 0 0	2 16 10½	70 0 0	–	5 3 0	92 15 2½	269	103	372	1	151	–	–	–
	4. Aughnacloy,	5	1	1	–	10 2 9	10 0 0	3 19 10½	100 0 0	–	6 10 6	130 13 1½	471	193	664	7	58	–	–	–
		18	5	4	–	50 15 0	35 10 0	13 1 0	330 0 0	–	12 3 10	441 9 10	1,574	530	2,104	12	578	1	3	3

Cookstown,	1. Cookstown, .	6	1	1	–	25	12	9	9	15	0	0	9	0	100	0	0	–	7	10	6	143	7	3	879	340	1,219	15	98	3	–	–
	2. Pomeroy, .	5	1	1	–	23	19	11	8	8	0	0	9	6	80	0	0	–	3	18	0	116	15	5	616	268	884	13	352	1	–	–
	3. Coagh, . .	2	1	1	–	3	4	8	7	0	0	0	2	4	60	0	0	–	1	10	3	71	17	3	389	227	616	6	151	1	–	–
	4. Stewartstown,	3	1	1	–	18	8	1	10	0	0	0	2	8	65	0	0	–	4	6	6	97	17	3	556	249	805	5	176	–	–	–
		16	4	4	–	71	5	5	35	3	0	1	3	6	305	0	0	–	17	5	3	429	17	2	2,440	1,084	3,524	39	777	5	–	–
Dungannon	1. Dungannon, .	5	1	1	–	35	11	1	13	10	0	0	14	5	100	0	0	–	5	19	9	155	15	3	687	321	1,008	–	93	1	–	1
	2. Benburb, .	3	1	1	–	23	5	4	10	0	0	0	8	6	90	0	0	–	5	19	6	129	13	4	577	192	769	2	59	–	–	–
	3. Coal Island, .	4	1	1	–	44	18	11	13	10	0	0	8	6	100	0	0	–	9	10	1	168	7	6	675	422	1,097	7	50	–	–	–
	4. Clonavaddy, .	5	1	1	–	28	11	3	12	0	0	0	11	0	100	0	0	–	10	7	0	151	9	3	438	188	626	–	101	2	–	–
	5. Ballymagran,	2	1	1	–	10	0	11	8	0	0	0	8	6	40	0	0	–	0	10	0	58	19	5	183	119	302	1	59	–	–	–
		19	5	5	–	142	7	6	57	0	0	2	10	11	430	0	0	–	32	6	4	664	4	9	2,560	1,242	3,802	10	362	3	–	1
Gortin, .	1. Gortin, . .	6	1	1	–	6	4	3	7	0	0	0	2	1	50	0	0	–	1	10	2	64	16	6	202	77	279	1	3	–	–	–
	2. Plumb Bridge,	7	2	1	–	27	4	2	9	10	0	0	2	1	60	0	0	–	2	4	0	99	0	3	381	108	489	34	72	–	–	–
		13	3	2	–	33	8	5	16	10	0	0	4	2	110	0	0	–	3	14	2	163	16	9	583	185	768	35	75	–	–	–
Omagh, .	1. Omagh, . .	9	2	1	–	27	19	7	15	10	0		–		103	15	0	–	3	3	4	150	7	11	1,110	295	1,405	–	53	–	–	–
	2. Fintona, .	7	1	1	–	17	9	11	7	10	0		–		90	0	0	–	3	4	8	118	4	7	778	190	968	7	82	–	–	–
	3. Dromore, .	4	1	1	–	14	2	10	5	0	0		–		80	0	0	–	3	17	10	103	0	8	347	100	447	–	85	–	–	–
	4. Drumquin, .	4	2	1	–	4	9	3	6	10	0	0	3	6	80	0	0		6	4	9	97	7	6	255	53	308	–	27	1	–	–
	5. Sixmilecross,	9	2	1	–	19	7	6	9	0	0	3	3	11	91	13	3	–	0	7	11	123	12	7	929	269	1,198	7	51	1	–	–
		33	8	5	–	83	9	1	43	10	0	3	7	5	445	8	3	–	16	18	6	592	13	3	3,419	907	4,326	14	298	2	–	–
Strabane,	1. Dunnamanagh	5	2	1	–	13	4	8	9	6	0	0	11	11	80	0	0	–	7	9	4	110	11	11	598	132	730	–	43	–	–	–
	2. Strabane, .	4	1	1	–	32	11	5	–			1	13	8	80	0	0	–	23	8	7	137	13	8	285	257	542	–	140	–	–	–
	3. Newtn. Stewart	5	1	1	–	18	9	9	8	0	0	0	13	7	80	0	0	–		–		107	3	4	613	209	822	–	125	–	–	–
	4. Castle Finn, .	5	2	a1	–	19	17	9	12	10	0	1	12	5	80	0	0	–	8	16	0	122	10	2	759	179	938	4	172	2	–	–
	5. Raphoe, .	5	2	1	–	20	10	3	14	5	0	2	0	5	80	0	0	–		–		116	15	8	438	143	581	–	27	–	–	–
		24	8	5	–	104	13	10	44	1	0	6	12	0	400	0	0	–	39	7	11	594	14	9	2,693	920	3,613	4	507	2	–	–

[a] Strabane Union: Castle Finn District.—A Midwife authorized for this District by Order, dated 10th December, 1856: see Table 1, p. 28.

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 18 during the year.	No. of Dangerous Lunatics certified under s.15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF CONNAUGHT.						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Galway.																				
Ballinasloe,	1. Ahascragh,	2	1	1	–	15 7 11	5 15 0	0 11 7	30 0 0	–	3 0 0	54 14 6	527	20	547	–	11	–	–	–
	2. Ballinasloe,	5	1	1	1	46 11 0	10 0 0	2 7 6	80 0 0	20 0 0	11 13 6	170 12 0	1,018	290	1,308	–	245	–	4	4
	3. Killaan,	4	1	1	–	30 4 11	5 0 0	0 4 0	80 0 0	–	3 4 10	118 13 9	781	100	881	–	23	–	–	–
	4. Creagh,	6	1	1	–	11 4 7	10 0 0	–	80 0 0	–	0 4 1	101 8 8	208	108	316	1	79	1	–	–
	5. Laurencetown,	8	1	1	–	25 14 9	10 0 0	0 3 0	80 0 0	–	5 18 6	121 16 3	520	167	687	–	101	1	–	–
		25	5	5	1	129 3 2	40 15 0	3 6 1	350 0 0	20 0 0	24 0 11	567 5 2	3,054	685	3,739	1	459	2	4	4
Clifden,	1. Clifden,	7	1	1	–	21 8 0	–	1 12 6	100 0 0	–	7 0 0	130 0 6	613	104	717	–	467	–	–	–
	2. Rinvyle,	4	1	1	–	5 1 4	8 8 0	0 14 0	70 19 6	–	11 12 0	96 14 10	180	17	197	–	28	–	–	–
	3. Roundstone,	8	1	1	–	27 7 7	7 0 0	1 11 6	90 0 0	–	6 16 8	132 15 9	795	177	972	–	217	–	–	–
		19	3	3	–	53 16 11	15 8 0	3 18 0	260 19 6	–	25 8 8	359 11 1	1,588	298	1,886	–	712	–	–	–
Galway,	1. Galway,[a]	3	1	1	1	32 12 7	30 0 0	–	165 0 0	45 0 0	20 15 0	293 7 7	1,966	377	2,343	–	96	–	–	–
	2. Arran,[a]	1	1	1	–	–	–	–	15 0 0	–	–	15 0 0	89	31	120	–	65	1	–	–
	3. Oranmore,	6	1	1	–	6 9 2	6 0 0	–	90 0 0	–	10 0 0	112 9 2	578	136	714	3	27	–	–	–
	4. Turloughmore,	8	1	1	–	8 0 8½	5 0 0	–	90 0 0	–	10 0 0	113 0 8½	1,049	139	1,188	2	24	2	–	–
	5. Western,	8	2	1	–	4 7 8	15 1 8	–	60 0 0	–	–	79 9 4	398	37	435	–	1	–	–	–
		26	6	5	1	51 10 1½	56 1 8	–	420 0 0	45 0 0	40 15 0	613 6 9½	4,080	720	4,800	5	213	3	–	–

Glennamaddy,	1. Dunmore,	3	1	1	–	6 16 2	5 0 0	0 9 0	25 0 0	–	4 12 6	41 17 8	214	31	245	–	6	–	–	–
	2. Glennamaddy,	7	1	1	–	13 18 8	12 0 0	0 10 6	75 0 0	–	2 7 6	103 16 8	683	112	795	–	18	–	–	–
	3. Williamstown,	8	1	1	–	14 15 4	10 0 0	1 0 0	75 0 0	–	4 0 0	104 15 4	754	109	863	–	24	1	–	–
		18	3	3	–	35 10 2	27 0 0	1 19 6	175 0 0	–	11 0 0	250 9 8	1,651	252	1,903	–	48	1	–	–
Gort,	1. Gort,	10	2	1	1	35 11 4	17 10 0	–	70 0 0	30 0 0	–	153 1 4	573	139	712	–	53	4	6	–
	2. Ballinderreen,	10	2	1	1	60 6 10	15 0 0	–	70 0 0	25 0 0	–	170 6 10	779	92	871	7	74	–	–	–
		20	4	2	2	95 18 2	32 10 0	–	140 0 0	55 0 0	–	323 8 2	1,352	231	1,583	7	127	4	6	–
Loughrea,	1. Loughrea,	5	2	1	–	18 9 6	4 0 0	0 18 6	70 0 0	–	1 3 4	94 11 4	238	130	368	1	160	2	33	13
	2. Bullawn,	10	2	1	–	15 3 11	5 0 0	0 12 5	70 0 0	–	3 10 0	94 6 4	306	94	400	4	20	1	–	–
	3. Athenry,	11	2	1	–	40 14 2	6 15 0	1 2 11	70 0 0	–	7 1 4	125 13 5	767	92	859	3	16	–	–	–
	4. Woodford,	8	2	1	–	0 4 2	5 0 0	0 10 6	70 0 0	–	4 0 0	79 14 8	197	52	249	6	15	–	–	–
		34	8	4	–	74 11 9	20 15 0	3 4 4	280 0 0	–	15 14 8	394 5 9	1,503	368	1,876	14	211	3	33	13
Mount Bellew,	1. Killeroran,	4	1	1	–	28 5 0	5 0 0	0 8 1	80 0 0	–	6 8 7	120 1 8	880	122	1,002	1	7	3	–	–
	2. Clonbrock,	5	1	1	–	20 7 4	5 0 0	0 8 1	80 0 0	–	4 12 8	110 8 1	1,279	78	1,357	5	4	–	–	–
	3. Mount Bellew,	5	1	1	–	39 8 11	5 0 0	0 8 1	80 0 0	–	4 0 0	128 17 0	958	92	1,050	3	63	–	–	–
		14	3	3	–	88 1 3	15 0 0	1 4 3	240 0 0	–	15 1 3	359 6 9	3,117	292	3,409	9	74	3	–	–
Oughterard,	1. Cloonbur,	5	2	1	–	0 10 6	13 0 0	0 13 3	85 0 0	–	0 2 4	99 6 1	626	190	816	–	21	–	–	–
	2. Oughterard,	4	1	1	–	17 9 0	6 6 0	1 3 10	70 0 0	–	0 17 4	95 16 2	470	90	560	3	8	–	–	–
	3. Lettermore,	5	1	1	–	0 5 3	6 0 0	0 2 9	70 0 0	–	5 13 1	82 1 1	273	51	324	–	–	–	–	–
		14	4	3	–	18 4 9	25 6 0	1 19 10	225 0 0	–	6 12 9	277 3 4	1,369	331	1,700	3	29	–	–	–
Portumna,	1. Portumna,	8	3	2	–	46 5 4	19 0 0	–	95 0 0	–	8 16 0	169 1 4	621	167	788	2	25	–	–	–
	2. Eyrecourt,	7	2	1	–	19 4 0	13 10 0	–	75 0 0	–	10 12 6	118 6 6	366	88	454	2	161	–	–	–
		15	5	3	–	65 9 4	32 10 0	–	170 0 0	–	19 8 6	287 7 10	987	255	1,242	4	186	–	–	–

[*continued.*

a Galway Union.—By Order, dated 4th June, 1856, the Electoral Division of Inishmore was separated from the Galway Dispensary District and formed into the Arran Dispensary District: see Table 1, p. 28.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 15 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF CONNAUGHT—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Galway—*con.*																				
Tuam,	1. Tuam,	13	1	2	–	84 12 5	10 0 0	1 11 6	120 0 0	–	12 15 9	228 19 8	1,852	287	2,119	1	112	–	–	–
	2 Dunmore,	5	1	1	–	38 7 2	5 0 0	0 5 0	75 0 0	–	9 10 2	128 2 4	1,481	86	1,567	3	8	–	–	–
	3. Headford,	9	1	1	–	26 0 8½	7 10 0	1 1 0	80 0 0	–	12 9 6	127 1 2½	942	145	1,087	–	17	–	–	–
	4. Abbey,	7	1	1	–	44 1 0½	7 10 0	0 6 0	70 0 0	–	10 12 0	132 9 0½	567	70	637	–	13	–	–	–
		34	4	5	–	193 1 4	30 0 0	3 3 6	345 0 0	–	45 7 5	616 12 3	4,822	588	5,410	4	150	–	–	–
County of Leitrim.																				
Carrick-on-Shannon,	1. Drumshambo,	8	1	1	–	16 7 1	8 0 0	3 17 2	58 6 2	–	5 0 0	91 10 5	507	103	610	1	12	–	–	–
	2. Leitrim,	6	1	1	–	15 15 3	7 10 0	–	60 0 0	–	5 14 9	89 0 0	806	91	897	–	37	–	–	–
	3. Jamestown,	5	2	1	–	15 6 11	16 0 0	0 14 6	60 0 0	–	33 0 9	125 2 2	1,045	107	1,152	1	83	–	–	–
	4. Aughrim,	6	1	1	–	7 19 3	4 0 0	0 16 2	60 0 0	–	2 10 0	75 5 5	423	117	540	8	10	–	–	–
		25	5	4	–	55 8 6	35 10 0	5 7 10	238 6 2	–	46 5 6	380 18 0	2,781	418	3,199	10	142	–	–	–
Manorhamilton,	1. Manorhamilton	7	1	1	–	34 3 4	14 0 0	1 12 6	80 0 0	–	–	129 15 10	1,364	40	1,404	–	35	–	–	–
	2. Lurganboy,	5	1	1	–	23 19 8	14 0 0	0 4 8	50 0 0	–	–	88 4 4	582	77	659	14	37	2	–	–
	3. Drumahaire,	5	1	1	–	12 2 10	6 0 0	0 4 8	80 0 0	–	8 1 0	106 8 6	660	97	757	28	51	1	–	–
	4. Drumkeeran,	5	1	1	–	18 13 3	13 0 0	0 4 8	80 0 0	–	0 6 6	112 4 5	738	50	788	6	200	–	–	–
		22	4	4	–	88 19 1	47 0 0	2 6 6	290 0 0	–	8 7 6	436 13 1	3,344	264	3,608	48	323	3	–	–

Mohill,	1. Mohill,	6	1	1	–	57	3	9	12	10	0	1	2	11	75	0	0	–	11	4	2	157	0	10	1,939	107	1,496	11	12	–	–	–
	2. Rynn,	7	1	1	–	7	1	2	4	4	0	0	16	3	75	0	0	–	7	11	11	94	13	4	461	68	529	–	10	–	–	–
	3. Rowan,	5	1	1	–	26	2	4	6	0	0	2	6	3	80	0	0	–	8	12	0	123	0	7	575	146	721	36	13	–	–	–
	4. Carrigallen,	5	1	1	–	10	10	7	6	0	0	0	16	3	75	0	0	–	4	0	0	96	6	10	590	159	749	4	32	–	–	–
		23	4	4	–	100	17	10	28	14	0	5	1	8	305	0	0	–	31	8	1	471	1	7	3,015	480	3,495	51	67	–	–	–
County of Mayo.																																
Ballina,	1. Ballina,	11	1	1	1	60	5	5	8	0	0	0	10	7	100	0	0	40	0	0	13	19	6	222	15	6	1,987	600	2,587	–	416	5	215	20
	2. Crossmolina,	9	1	1	–	56	1	11	4	0	0	3	14	0	100	0	0	–			8	18	0	172	13	11	646	168	814	1	12	2	–	–
		20	2	2	1	116	7	4	12	0	0	4	4	7	200	0	0	40	0	0	22	17	6	395	9	5	2,633	768	3,401	1	428	7	215	20
Ballinrobe	1. Ballinrobe,	6	1	1	–	14	18	6	6	0	0	1	4	6	75	0	0	–	44	14	2	141	17	2	1,027	281	1,308	–	17	1	3	1
	2. Cong,	6	1	1	–	25	2	11	8	0	0	1	4	6	75	0	0	–	8	4	6	117	11	11	666	136	802	–	–	–	–	–
	3. Hollymount,	6	1	1	–	24	4	1	8	0	0	1	4	6	75	0	0	–	7	4	6	115	13	1	313	222	535	–	–	–	–	–
		18	3	3	–	64	5	6	22	0	0	3	13	6	225	0	0	–	60	3	2	375	2	2	2,006	639	2,645	–	17	1	3	1
Belmullet,	1. Binghamstown	3	1	1	–	27	14	2	5	0	0	1	5	9	60	0	0	–	0	9	0	94	8	11	702	32	734	–	11	2	5	2
	2. Bangor,	12	1	1	–	10	6	3	5	0	0	0	17	0	60	0	0	–	–			76	3	3	251	33	284	–	–	–	–	–
		15	2	2	–	38	0	5	10	0	0	2	2	9	120	0	0	–	0	9	0	170	12	2	953	65	1,018	–	11	2	5	2
Castlebar,	1. Castlebar,	10	2	a2	–	69	9	2	16	2	0	9	10	0	60	8	8	–	26	7	4	181	17	2	1,722	248	1,970	2	101	14	–	–
	2. Balla,	9	1	1	–	42	18	6	5	0	0	11	6	0	97	6	0	–	16	13	10	173	4	4	782	109	891	1	23	–	–	–
		19	3	3	–	112	7	8	21	2	0	20	16	0	157	14	8	–	43	1	2	355	1	6	2,504	357	2,861	3	124	14	–	–
Clare-morris,	1. Claremorris,	7	1	1	–	19	1	0	5	0	0	0	16	8	75	0	0	–	1	5	0	101	2	8	618	169	787	4	20	2	3	3
	2. Ballindine,	6	1	1	–	19	10	6½	19	1	10	0	16	8	75	0	0	–	3	3	0	117	12	0½	717	246	963	–	3	–	–	–
	3. Ballyhaunis,	6	1	1	–	15	15	1½	4	19	4	0	16	8	75	0	0	–	6	10	0	103	1	1½	492	50	542	–	1	–	–	–
		19	3	3	–	54	6	8	29	1	2	2	10	0	225	0	0	–	10	18	0	321	15	10	1,827	465	2,292	4	24	2	3	3
Killala,	1. Killala,	3	1	1	–	30	5	4	6	0	0	1	4	0	100	0	0	–	4	14	6	142	3	10	245	50	295	–	63	–	–	–
	2. Ballycastle,	5	2	1	–	28	7	3	6	10	0	2	12	0	77	0	0	–	6	14	0	121	3	3	387	45	432	29	33	–	–	–
		8	3	2	–	58	12	7	12	10	0	3	16	0	177	0	0	–	11	8	6	263	7	1	632	95	727	29	96	–	–	–

a Castlebar Union: Castlebar District: Column 5.—Only one Medical Officer *appointed* for the service of this District.

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF CONNAUGHT—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Mayo—*con.*																				
Newport,	1. Newport,	4	1	1	–	15 19 10	10 0 0	–	75 0 0	–	2 1 7	103 1 5	1,123	155	1,278	9	32	–	–	–
	2. Ballycroy,	2	1	1	–	17 12 8	12 10 0	0 10 6	24 9 10	–	3 3 7	58 6 7	260	17	277	16	–	–	–	–
	3. Achill,	4	2	1	–	7 17 8	2 10 0	1 8 0	53 18 10	–	1 3 1	66 17 7	226	118	344	5	16	2	–	–
		10	4	3	–	11 10 2	25 0 0	1 18 6	153 8 8	–	6 8 3	228 5 7	1,609	290	1,899	30	48	2	–	–
Swineford,	1. Swineford,	4	1	1	–	9 12 7	9 0 0	–	50 0 0	–	4 15 0	73 7 7	582	30	612	–	12	3	30	12
	2. Foxford,	3	1	1	–	3 10 0	7 10 0	0 10 3	50 0 0	–	3 0 0	64 10 3	442	91	533	–	–	–	–	–
	3. Kiltamagh,	5	1	1	–	27 16 6	9 0 0	0 10 0	50 0 0	–	5 10 0	92 16 6	331	26	357	135	–	2	–	–
	4. Lowpark,	4	1	1	–	18 5 0	10 0 0	–	50 0 0	–	6 15 6	85 0 6	531	78	609	–	34	3	–	–
	5. Kilkelly,	5	1	1	–	31 19 8	10 0 0	2 3 0	60 0 0	–	7 6 9	111 9 5	552	62	614	–	–	1	–	–
		21	5	5	–	91 3 9	45 10 0	3 3 3	260 0 0	–	27 7 3	427 4 3	2,438	287	2,725	135	46	9	30	12
Westport,	1. Westport,	6	1	1	–	9 10 6	7 0 0	17 12 8	82 2 0	–	33 6 1	149 11 3	1,029	184	1,213	5	56	4	1	1
	2. Louisburgh,	10	1	1	–	21 7 0	7 0 0	6 16 10	85 0 0	–	10 11 0	130 14 10	679	55	734	5	1	1	–	–
	3. Islandeady,	4	1	1	–	9 14 8	6 0 0	8 2 10	75 0 0	–	7 0 0	105 17 6	651	175	826	12	72	–	–	–
		20	3	3	–	40 12 2	20 0 0	32 12 4	242 2 0	–	50 17 1	386 3 7	2,359	414	2,773	22	129	5	1	1
County of Roscommon.																				
Boyle,	1. Boyle,	9	1	2	1	51 10 1	–	3 3 0	120 0 0	25 0 0	10 14 0	210 7 1	1,194	370	1,564	23	87	3	13	7

	2. Ballinameen,	7	1	1	–	23 10 6	7 0 0	2 12 0	60 0 0	–	4 11 0	97 13 6	567	126	693	4	12	–	–	–
	3. Gurteen, .	6	1	1	–	34 18 2	10 0 0	1 18 6	61 7 0	–	9 11 2	117 14 10	447	79	526	26	79	–	–	–
	4. Keadue, .	11	2	2	–	72 3 11	7 0 0	9 3 9	126 0 5	–	11 0 9	225 8 10	1,534	214	1,748	3	27	–	–	–
		33	5	6	1	182 2 8	24 0 0	16 17 3	367 7 5	25 0 0	35 16 11	651 4 3	3,742	789	4,531	56	205	3	13	7
CASTLEREA,	1. Ballaghaderrin	5	2	1	–	56 14 4	14 10 0	–	93 0 0	–	5 10 6	169 14 10	1,237	78	1,315	–	57	–	–	–
	2. Frenchpark, .	5	1	1	–	7 4 11	8 10 0	–	76 0 0	–	4 16 6	96 11 5	618	41	659	–	16	–	–	–
	3. Castlerea, .	5	2	1	–	28 15 11	16 0 0	–	111 0 0	–	1 8 4	157 4 3	1,121	87	1,208	14	67	3	8	4
	4. Castleplunket,	4	1	1	–	25 4 3	6 0 0	–	60 0 0	–	5 10 6	96 14 9	409	30	439	2	7	–	–	–
		19	6	4	–	117 19 5	45 0 0	–	340 0 0	–	17 5 10	520 5 3	3,385	236	3,621	16	147	3	8	4
ROSCOMMON,	1. Athleague, .	6	1	1	–	26 10 11½	7 0 0	1 13 4	75 0 0	–	8 3 6	118 7 9½	963	116	1,079	–	82	–	–	–
	2. Roscommon,	5	1	1	–	47 7 8	8 8 0	1 13 4	75 0 0	–	7 3 0	139 12 0	1,560	107	1,667	1	422	1	–	–
	3. Ballyleague, .	7	1	1	–	16 6 5½	9 0 0	1 13 4	75 0 0	–	7 10 0	109 9 9½	734	144	878	–	155	–	–	–
		18	3	3	–	90 5 1	24 8 0	5 0 0	225 0 0	–	22 16 6	367 9 7	3,257	367	3,624	1	659	1	–	–
STROKES-TOWN, .	1. Strokestown,	7	1	1	–	19 8 1	8 0 0	2 11 0	80 0 0	–	5 0 1	114 19 2	861	185	1,046	3	18	–	–	–
	2. Rooskey, .	7	1	1	–	34 16 8	5 10 0	1 6 8	80 0 0	–	6 2 0	127 15 4	1,249	92	1,341	–	63	1	–	–
	3. Elphin, . .	6	1	1	–	22 14 4	8 0 0	1 6 8	60 0 0	–	6 10 0	98 11 0	634	139	773	3	15	–	–	–
		20	3	3	–	76 19 1	21 10 0	5 4 4	220 0 0	–	17 12 1	341 5 6	2,744	416	3,160	6	96	1	–	–
	COUNTY OF SLIGO.																			
DROMORE, WEST, .	1. Easkey, .	6	1	1	–	26 5 11	1 10 0	1 11 6	60 0 0	–	6 10 0	95 17 5	805	86	891	15	621	2	–	–
	2. Skreen, . .	8	1	1	–	17 15 11	6 0 0	0 2 7	70 0 0	–	2 19 4	96 17 10	618	113	731	9	132	–	–	–
	3. Castleconnor,	3	1	1	–	18 11 3	–	–	40 0 0	–	6 15 0	65 6 3	640	250	890	–	254	2	–	–
		17	3	3	–	62 13 1	7 10 0	1 14 1	170 0 0	–	16 4 4	258 1 6	2,063	449	2,512	24	1,007	4	–	–
SLIGO, .	1. Carney, . .	9	2	2	–	48 16 2	16 0 0	1 18 10	200 0 0	–	18 10 1	285 5 1	1,134	169	1,303	5	118	–	–	–
	2. Sligo, . .	6	1	2	1	104 10 3	6 0 0	13 19 10	170 0 0	40 0 0	32 8 9	366 18 10	2,736	461	3,197	21	359	2	–	–
	3. Collooney, .	5	1	1	–	24 4 1	–	2 12 7	100 0 0	–	17 14 6	144 11 2	711	175	886	–	113	1	–	–
	4. Ballymote, .	4	1	1	–	29 18 0	4 6 8	2 15 4	100 0 0	–	10 2 4	147 2 4	1,172	88	1,260	–	53		–	–
	5. Riverstown, .	5	1	1	–	1 19 0	6 0 0	1 4 5	100 0 0	–	5 14 3	114 17 8	358	85	443	–	42	–	–	–
		29	6	7	1	209 7 6	32 6 8	22 11 0	670 0 0	40 0 0	84 9 11	1,058 15 1	6,111	978	7,089	26	685	3	–	–

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.						Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s.16.	No. of Days on which Attendance was given at Bridewell or House of Correction, under s. 15.	No of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF CONNAUGHT—*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Sligo—*con.*																				
Tobercurry	1. Tobercurry, .	11	1	1	–	28 6 8	3 0 0	1 17 6	100 0 0	–	11 6 10	144 11 0	778	150	928	–	19	2	–	–
	2. Coolaney, .	10	1	1	–	26 16 8	7 0 0	1 17 6	100 0 0	–	2 0 0	137 14 2	818	123	941	12	62	1	–	–
		21	2	2	–	55 3 4	10 0 0	3 15 0	200 0 0	–	13 6 10	282 5 2	1,596	273	1,869	12	81	3	–	–
PROVINCE OF MUNSTER.																				
County of Clare.																				
Ballyvaghan,	1. Ballyvaghan,	11	2	1	–	2 0 0	9 0 0	0 13 0	70 0 0	–	2 15 7	84 8 7	435	73	508	10	19	–	–	–
		11	2	1	–	2 0 0	9 0 0	0 13 0	70 0 0	–	2 15 7	84 8 7	435	73	508	10	19	–	–	–
Corrofin,[a]	1. Corrofin, .	9	2	1	–	16 17 2	4 0 0	3 4 6	88 18 7	–	1 12 11	114 13 2	867	103	970	3	84	–	–	–
		9	2	1	–	16 17 2	4 0 0	3 4 6	88 18 7	–	1 12 11	114 13 2	867	103	970	3	84	–	–	–
Ennis, .	1. Ennis, . .	4	2	2	–	61 18 9	4 15 0	0 1 8½	138 17 5	–	5 12 0	211 4 10½	2,188	457	2,645	–	233	3	–	–
	2. Crusheen, .	5	1	1	–	21 16 3	4 0 0	0 1 8½	70 0 0	–	–	95 17 11½	191	86	277	–	4	–	–	–
	3. Killaniv, .	5	1	1	–	7 0 9	5 0 0	0 1 8½	69 2 9	–	–	81 5 2½	426	65	491	–	13	1	–	–

	4. Newmarket,	6	2	1	–	17 14 11	15 0 0	0 1 8½	90 0 0	–	6 6 2	129 2 9½	1,429	207	1,636	–	174	5	–	–
		20	6	5	–	108 10 8	28 15 0	0 6 10	368 0 2	–	11 18 2	517 10 10	4,234	815	5,049	–	424	9	–	–
Ennistymon	1. Roadford, .	8	2	1	–	25 9 8	16 0 0	4 6 10	60 0 0	–	7 6 10	113 3 4	649	193	842	26	81	–	–	–
	2. Ennistymon,	6	2	1	–	54 8 2	11 0 0	5 7 4	60 0 0	–	9 14 6	140 10 0	911	119	1,030	10	54	1	4	2
	3. MiltownMalbay	6	2	1	–	17 19 11	6 5 0	5 1 4	80 0 0	–	7 0 2	116 6 5	700	162	862	14	7	–	–	–
		20	6	3	–	97 17 9	33 5 0	14 15 6	200 0 0	–	24 1 6	369 19 9	2,260	474	2,734	50	142	1	4	2
Killadysert,	1. Labasheeda, .	5	1	1	–	3 5 7	4 0 0	–	70 0 0	–	3 11 0	80 16 7	400	99	499	–	–	–	–	–
	2. Ballynacally,	6	2	1	–	20 19 2	8 0 0	–	70 0 0	–	5 10 0	104 9 2	1,038	121	1,159	11	30	–	–	–
		11	3	2	–	24 4 9	12 0 0	–	140 0 0	–	9 1 0	185 5 9	1,438	220	1,658	11	30	–	–	–
Kilrush, .	1. Kilrush, .	3	1	1	–	19 5 9	5 0 0	0 13 3	60 0 0	–	2 5 4	87 4 4	926	151	1,077	–	316	–	30	3
	2. Kilmihil, .	6	2	1	–	14 17 5	4 0 0	0 13 3	60 0 0	–	5 0 1	84 10 9	392	94	486	–	20	2	–	–
	3. Cragaknock, .	7	1	1	–	11 3 6	3 0 0	0 13 2	60 0 0	–	2 5 0	77 1 8	473	151	624	–	32	–	–	–
	4. Kilkee, . .	6	1	1	–	19 5 6	4 0 0	0 13 2	60 0 0	–	5 13 2	89 11 10	738	132	870	1	239	–	–	–
	5. Carrigaholt, .	5	1	1	–	–	5 0 0	0 13 2	60 0 0	–	1 9 2	67 2 4	456	100	556	–	99	1	–	–
		27	6	5	–	64 12 2	21 0 0	3 6 0	300 0 0	–	16 12 9	405 10 11	2,985	628	3,613	1	706	3	30	3
Scariff, .	1. Mountshannon	5	1	1	–	16 3 4	8 10 0	0 9 8	60 0 0	–	–	85 3 0	233	51	284	–	–	–	–	–
	2. Feakle, . .	8	1	1	–	8 14 6	8 10 0	0 9 8	60 0 0	–	3 0 0	80 14 2	574	105	679	10	98	–	–	–
	3. Annacarriga,	4	1	1	–	10 19 5	7 0 0	0 15 4	60 0 0	–	2 0 0	80 14 9	301	104	405	3	75	–	7	3
		17	3	3	–	35 17 3	24 0 0	1 14 8	180 0 0	–	5 0 0	246 11 11	1,108	260	1,368	13	173	–	7	3
Tulla, .	1. Tulla, . .	7	2	1	–	16 1 2	7 0 0	0 14 4	70 0 0	–	5 2 6	98 18 0	579	79	658	–	75	3	6	4
	2. Quin, . .	6	2	1	–	11 4 10	9 0 0	0 14 4	70 0 0	–	2 12 6	93 11 8	321	82	403	–	36	–	–	–
	3. Kilkishen, .	5	2	1	–	17 6 2	7 10 0	0 14 4	70 0 0	–	6 2 6	101 13 0	608	68	676	–	90	–	–	–
		18	6	3	–	44 12 2	23 10 0	2 3 0	210 0 0	–	13 17 6	294 2 8	1,508	229	1,737	–	201	3	6	4

a Corrofin Union.—This Union was formed into one District, by Order dated 28th April, 1856: see Table I, p. 28.

[continued.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	No. of Officers authorized by Sealed Order. Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 15 during the year.	No. of Dangerous Lunatics certified under s.15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF MUNSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Cork.																				
Bandon, .	1. Bandon, .	3	1	1	1	27 4 2	8 6 2	1 17 10	70 0 0	20 0 0	13 1 2	140 9 4	1,440	287	1,727	8	218	–	–	1
	2. Innishannon,	4	1	1	–	19 8 0	8 0 0	0 15 0	60 0 0	–	2 16 2	90 19 2	553	107	660	1	44	1	–	–
	3. Templemartin,	4	1	1	–	32 2 11	8 0 0	0 10 6	60 0 0	–	0 11 6	101 4 11	376	80	456	–	66	–	–	–
	4. Murragh, .	5	1	1	–	10 2 9	8 0 0	0 15 0	60 0 0	–	0 14 6	79 12 3	617	99	716	14	67	2	–	–
	5. Kilbrittain, .	4	2	1	–	9 16 1	9 10 0	2 4 0	42 4 6	–	2 19 0	66 13 7	131	48	179	–	190	–	–	–
		20	6	5	1	98 13 11	41 16 2	6 2 4	292 4 6	20 0 0	20 2 4	478 19 3	3,117	621	3,738	23	585	3	–	1
Bantry, .	1. Bantry, . .	4	1	1	–	11 14 6	6 0 0	1 16 10	60 0 0	–	8 14 2	88 5 6	662	234	896	–	–	1	10	6
	2. Glengarriff, .	5	1	1	–	6 5 1	5 0 0	1 13 11	60 0 0	–	6 14 11	79 13 11	295	64	359	2	14	–	–	–
	3. Durrus and Kilcrohane,	5	1	1	–	5 9 6	3 0 0	1 8 0	60 0 0	–	0 13 6	70 11 0	420	55	475	–	–	–	–	–
		14	3	3	–	23 9 1	14 0 0	4 18 9	180 0 0	–	16 2 7	238 10 5	1,377	353	1,730	2	14	1	10	6
Castletown	1. Castletown, .	4	2	1	–	19 6 3	10 0 0	2 0 11	80 0 0	–	2 3 4	113 10 6	1,298	264	1,562	14	201	–	–	–
	2. Kilcatherine,	3	2	1	–	20 19 6	4 0 0	1 18 10	80 0 0	–	7 1 6	113 19 10	1,061	258	1,319	8	98	–	–	–
		7	4	2	–	40 5 9	14 0 0	3 19 9	160 0 0	–	9 4 10	227 10 4	2,359	522	2,881	22	299	–	–	–
Clonakilty,	1. Rosscarbery,	6	1	1	–	10 12 4	4 0 0	–	60 0 0	–	1 0 0	75 12 4	707	146	853	–	40	–	–	–

	2. Clonakilty,	7	1	1	–	5 12 6	0 8 0	3 5 8	60 0 0	–	21 12 3	90 18 5	546	163	709	–	17	–	–	–
	3. Timoleague,	7	1	1	–	12 6 3	3 0 0	1 11 0	60 0 0	–	10 9 2	87 6 5	505	204	709	1	180	–	–	–
		20	3	3	–	28 11 1	7 8 0	4 16 8	180 0 0	–	33 1 5	253 17 2	1,758	513	2,271	1	237	–	–	–
Cork,	1. Dripsey,	3	1	1	–	20 3 5	6 0 0	2 15 6	80 0 0	–	6 1 4	115 0 3	718	285	1,003	3	534	1	–	–
	2. Blarney,	4	2	1	–	29 3 3	12 5 0	1 3 6	80 0 0	–	9 0 0	131 11 9	1,036	152	1,188	2	154	–	–	–
	3. Carrignavar,	7	4	2	–	26 9 10	22 10 0	1 10 0	160 0 0	–	22 10 0	232 19 10	1,169	271	1,440	2	192	1	–	–
	4. Whitechurch,	2	2	1	–	7 16 1	7 0 0	1 5 0	80 0 0	–	12 3 2	108 4 3	390	113	503	–	92	–	–	–
	5. Cork,	1	5	8	2	272 16 9	83 10 0	44 15 1	503 18 4	150 19 2	117 9 3	1173 8 7	13,583	4,762	18,345	19	975	8	–	–
	6. Carrigaline,	2	2	1	–	24 10 0	12 12 0	1 6 6	80 0 0	–	–	118 8 6	713	148	861	–	221	–	–	–
	7. Douglas,	2	1	1	–	18 8 9	6 0 0	1 8 8	80 0 0	–	9 18 5	115 15 10	524	171	695	–	111	–	–	–
	8. Ballygarvan,	3	1	1	–	7 12 8	8 10 0	1 16 2	80 0 0	–	21 5 0	119 3 10	143	93	236	–	11	–	–	–
	9. Ballincollig,	3	1	1	–	11 8 10	5 5 0	1 8 7	80 0 0	–	5 6 6	103 8 11	621	244	865	–	180	1	–	–
	10. Queenstown,	1	1	1	1	33 6 3	10 0 0	2 16 8	80 0 0	78 16 5	19 13 8	224 13 0	1,144	429	1,573	3	340	3	16	4
		28	20	18	3	451 15 10	173 12 0	60 5 8	1303 18 4	229 15 7	223 7 4	2442 14 9	20,041	6,668	26,709	29	2,810	14	16	4
Dunmanway	1. North,	7	2	1	–	11 11 0	8 0 0	0 11 6	70 0 0	–	5 18 0½	96 0 6½	554	66	620	–	50	–	–	–
	2. South,	8	2	1	1	11 7 3	8 0 0	0 15 0	70 0 0	20 0 0	5 14 11	115 17 2	1,054	149	1,203	14	153	–	6	6
		15	4	2	1	22 18 3	16 0 0	1 6 6	140 0 0	20 0 0	11 12 11½	211 17 8½	1,608	215	1,823	14	203	–	6	6
Fermoy,	1. Fermoy,	3	2	1	–	27 16 3	11 4 0	1 4 0	90 0 0	–	0 5 6	130 9 9	864	458	1,322	–	368	1	3	3
	2. Rathcormack,	4	2	1	–	20 19 6	4 9 6	1 0 0	90 0 0	–	4 13 0	121 2 0	912	374	1,286	2	633	–	–	–
	3. Ballyhooly,	6	2	1	–	12 2 1	9 10 0	–	90 0 0	–	4 15 0½	116 7 1½	662	222	884	–	205	1	–	–
	4. Kilworth,	6	2	1	–	20 12 5½	4 0 0	1 3 0	90 0 0	–	8 10 6	124 5 11½	685	153	838	–	144	–	–	–
	5. Ballynoe,	5	2	1	–	19 0 2½	3 15 0	1 1 11	90 0 0	–	8 0 0	121 17 1½	622	203	825	12	294	3	–	–
		24	10	5	–	100 10 6	32 18 6	4 8 11	450 0 0	–	26 4 0½	614 1 11½	3,745	1,410	5,155	14	1,644	5	3	3
Kanturk,	1. Newmarket,	8	2	1	–	17 16 1	11 10 0	1 10 11	90 0 0	–	0 4 0	121 1 0	1,388	166	1,554	1	242	1	–	–
	2. Kanturk,	11	2	1	1	39 18 9	8 10 0	1 15 9	90 0 0	25 0 0	2 10 4	167 14 10	1,034	126	1,160	–	106	–	–	–
	3. Milford,	7	3	1	–	24 9 6	16 10 0	1 6 4	90 0 0	–	3 13 0	135 18 10	1,525	183	1,708	2	39	1	–	–
	4. Boherboy,	7	2	1	–	32 7 0	8 17 6	1 6 4	90 0 0	–	2 1 5	134 12 3	651	143	794	–	361	–	–	–
		33	9	4	1	114 11 4	45 7 6	5 19 4	360 0 0	25 0 0	8 8 9	559 6 11	4,598	618	5,216	3	748	2	–	–

[continued.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order. Med. Officers.	Apothecaries.	Expenses of Year ended 29th September, 1856. Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Medical Relief afforded in Year ended 30th September, 1856. Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF MUNSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Cork—*con.*																				
Kinsale,	1. Courceys,	4	1	1	–	5 11 5	5 0 0	1 12 5	61 7 0	–	3 16 0	77 6 10	189	58	247	–	10	–	–	–
	2. Kinsale,	1	1	1	–	5 4 9	–	0 9 0	67 10 0	–	0 10 3	73 14 0	1,150	184	1,334	–	115	–	2	–
	3. Ballymartle,	4	1	1	–	0 15 6	3 0 0	5 10 4	60 0 0	–	2 2 0	71 7 10	98	41	139	–	5	–	–	–
	4. Carrigaline,	4	1	1	–	3 4 1	3 0 0	0 15 2	61 7 0	–	2 12 0	70 18 3	278	139	417	1	135	1	–	–
	5. Ballyfeard,	6	1	1	–	1 19 4	5 0 0	0 7 3	61 14 8	–	0 12 0	69 13 3	376	93	469	6	256	1	–	–
		19	5	5	–	16 15 1	16 0 0	8 14 2	311 18 8	–	9 12 3	363 0 2	2,091	515	2,606	7	521	2	2	–
Macroom,	1. Macroom,	5	1	1	–	79 12 7	10 0 0	1 13 6	75 0 0	–	8 15 0	175 1 1	803	306	1,109	–	182	1	9	12
	2. Clonmoyle,	5	1	1	–	31 19 6	7 18 1	0 19 6	70 0 0	–	7 0 0	117 17 1	783	170	953	1	214	–	–	–
	3. Slievereagh,	5	1	1	–	52 14 9	–	1 5 1	70 0 0	–	5 14 7	129 14 5	674	122	796	1	187	–	–	–
	4. Inchigeelagh,	5	1	1	–	23 8 2	4 15 0	1 0 3	70 0 0	–	5 3 2	104 6 7	402	125	527	–	148	–	–	–
	5. Cannaway,	5	1	1	–	40 9 9	5 0 0	1 1 0	70 0 0	–	7 19 8	124 10 5	331	110	441	1	119	–	–	–
		25	5	5	–	228 4 9	27 13 1	5 19 4	355 0 0	–	34 12 5	651 9 7	2,993	833	3,826	3	850	1	9	12
Mallow,	1. Kilshannig,	2	2	1	–	27 16 2	8 0 0	2 13 5	68 10 0	–	5 13 10	112 13 5	607	113	720	1	63	–	–	–
	2. Mallow,	2	1	1	–	18 9 11	8 0 0	2 8 11	60 0 0	–	0 9 9	89 8 7	533	133	666	1	–	–	2	1
	3. Rahan,	3	1	1	–	48 11 8	5 0 0	2 17 6	60 0 0	–	4 4 0	120 13 2	549	57	606	6	32	–	–	–
	4. Buttevant,	5	2	2	–	33 15 5	12 0 0	5 16 1	100 0 0	–	16 9 0	168 0 6	1,590	310	1,900	2	85	–	–	–
	5. Ballyclogh,	3	1	1	–	21 8 9	6 0 0	2 5 8	68 0 0	–	4 7 0	102 1 5	700	167	867	–	41	1	–	–

	6. Doneraile,	6	2	1	1	28 17 8	8 0 0	7 19 1	80 0 0	20 0 0	5 8 9	150 5 6	879	220	1,099	–	41	–	–	–
		21	9	7	1	178 19 7	47 0 0	24 0 8	436 10 0	20 0 0	36 12 4	743 2 7	4,858	1,000	5,858	10	262	1	2	1
Midleton,	1. Midleton,	3	2	2	–	32 4 0	6 0 0	1 2 4	140 0 0	–	20 2 0	199 8 4	1,821	528	2,349	–	484	7	28	67
	2. Walshtown-more, East,	5	1	1	–	9 10 6	2 10 0	0 10 9	70 0 0	–	7 15 8½	90 6 11½	428	127	555	–	138	–	–	–
	3. Castlemartyr,	4	1	1	–	10 13 11	7 0 0	0 12 5	70 0 0	–	8 0 3½	96 6 7½	649	197	846	–	99	1	–	–
	4. Aghada,	4	1	1	–	20 2 11	6 0 0	0 13 8	70 0 0	–	5 18 6	102 15 1	439	300	739	–	322	1	–	–
	5. Cloyne,	3	1	1	–	17 3 6	5 0 0	0 13 6	70 0 0	–	7 1 11½	99 18 11½	667	181	848	–	129	–	–	–
		19	6	6	–	89 14 10	26 10 0	3 12 8	420 0 0	–	48 18 5½	588 15 11½	4,004	1,333	5,337	–	1,172	9	28	67
Millstreet	1. Cullen,	6	1	1	–	23 15 8	5 7 6	0 16 8	50 0 0	–	0 15 6	80 15 4	386	112	498	–	213	–	–	–
	2. Millstreet,	6	1	1	–	42 7 0	10 0 0	0 16 8	63 6 8	–	5 4 0	121 14 4	1,206	126	1,332	1	115	1	–	–
		12	2	2	–	66 2 8	15 7 6	1 13 4	113 6 8	–	5 19 6	202 9 8	1,592	238	1,830	1	328	1	–	–
Mitchels-town,	1. Mitchelstown,	6	2	1	–	41 4 5	10 10 0	3 13 5	75 0 0	–	23 16 4	154 4 2	815	164	979	–	183	–	14	4
	2. Kildorrery,	6	2	1	–	18 3 8	13 0 0	3 13 5	75 0 0	–	7 17 0	117 14 1	1,796	341	2,137	–	47	–	–	–
	3. Galbally,	6	2	1	–	21 7 11	11 0 0	3 13 4	75 0 0	–	11 0 5	122 1 8	1,512	166	1,678	–	11	2	–	–
		18	6	3	–	80 16 0	34 10 0	11 0 2	225 0 0	–	42 13 9	393 19 11	4,123	671	4,794	–	241	2	14	4
Skibbereen	1. Skibbereen,	4	1	1	1	24 0 0	9 0 0	1 19 4	75 0 0	20 0 0	5 16 7	135 15 11	1,183	132	1,315	–	25	5	–	–
	2. Union Hall,	6	1	1	–	9 19 1	8 0 0	–	75 0 0	–	3 2 4	96 1 5	656	86	742	2	13	–	–	–
	3. Dromdaleague,	8	1	1	–	12 5 2	1 10 0	–	75 0 0	–	4 10 0	93 5 2	633	72	705	10	111	–	–	–
	4. Tullagh,	5	2	1	–	6 18 7	6 0 0	9 0 6	75 0 0	–	4 16 0	101 15 1	294	55	349	2	18	–	–	–
		23	5	4	1	53 2 10	24 10 0	10 19 10	300 0 0	20 0 0	18 4 11	426 17 7	2,766	345	3,111	14	167	5	–	–
Skull,	1. Skull,	6	1	1	–	10 17 11	6 0 0	2 0 6	60 0 0	–	4 6 2	83 4 7	1,117	166	1,283	2	63	–	–	–
	2. Goleen,	5	1	1	–	15 10 5	7 10 0	0 18 0	67 17 0	–	3 15 8	95 11 1	315	82	397	4	6	–	–	–
		11	2	2	–	26 8 4	13 10 0	2 18 6	127 17 0	–	8 1 10	178 15 8	1,432	248	1,680	6	69	–	–	–

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Number of New Cases attended and registered during the year. Visiting Tickets.	Number of New Cases attended and registered during the year. Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 18 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF MUNSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Cork—*con.*																				
Youghal, .	1. Youghal, .	1	1	1	–	13 13 3		0 11 3	80 0 0	–	15 10 1	109 14 7	777	409	1,186	–	234	–	–	–
	2. Killeagh, .	3	1	1	–	6 12 8	5 0 0	0 15 11	81 0 0	–	9 2 9	102 11 4	489	125	614	–	114	1	–	–
	3. Templemichael	3	1	1	–	7 15 7	5 0 0	1 4 6	65 0 0	–	10 10 2	89 10 3	288	77	365	–	85	4	–	–
	4. Ardmore, .	4	1	1	–	8 7 10	6 0 0	0 7 3	75 0 0	–	3 12 6	93 7 7	572	97	669	1	35	–	–	–
	5. Clashmore, .	3	1	1	–	13 0 7	5 0 0	0 18 4	75 0 0	–	1 0 0	94 18 11	602	188	790	–	101	–	–	–
		14	5	5	–	49 9 11	21 0 0	3 17 3	376 0 0	–	39 15 6	490 2 8	2,728	896	3,624	1	569	5	–	–
County of Kerry.																				
Caherciveen, .	1. Caher, . .	4	1	1	–	10 2 5	7 0 0	–	60 0 0	–	–	77 2 5	579	40	619	–	544	2	1	1
	2. Glanbehy, .	5	2	1	–	18 10 3	10 0 0	2 12 0	70 0 0	–	4 4 5	105 6 8	229	41	270	–	248	1	–	–
	3. Valencia, .	2	2	1	–	14 19 6½	11 10 0	–	60 0 0	–	5 1 0	91 10 6½	468	98	566	–	148	–	–	–
	4. Emlagh, .	7	2	1	–	12 4 9½	7 0 0	–	80 0 0	–	3 12 0	102 16 9½	579	15	594	5	40	–	–	–
	5. Darrynane, .	4	2	1	–	11 19 8	10 0 0	0 4 0	50 0 0	–	1 12 2	76 15 10	465	39	504	–	268	–	–	–
		22	9	5	–	67 16 8	45 10 0	2 16 0	320 0 0	–	17 9 7	453 12 3	2,320	233	2,553	5	1,248	3	1	1
Dingle, .	1. Dingle, . .	7	1	1	–	18 19 8	7 0 0	1 11 4	90 0 0	–	5 2 9	122 13 9	1,336	106	1,442	5	581	–	3	1
	2. Castlegregory,	6	1	1	–	14 3 2	5 0 0	0 11 6	80 0 0	–	1 0 0	100 14 8	661	81	742	50	–	–	–	–
	3. Awenascale, .	6	1	1	–	22 18 6	5 0 0	2 6 0	80 0 0	–	5 14 11½	115 19 5½	593	68	661	2	152	–	–	–
		19	3	3	–	56 1 4	17 0 0	4 8 10	250 0 0	–	11 17 8½	339 7 10½	2,590	255	2,845	57	733	–	3	1

KENMARE,	1. Kenmare,	4	1	1	–	15 1 0	5 0 0	1 15 6	106 6 0	–	3 0 10	131 3 4	647	170	817	2	108	1	6	–
	2. Kilgarvan,	4	1	1	–	9 3 2	6 0 0	–	80 0 0	–	6 6 3	101 9 5	552	111	663	–	180	–	–	–
	3. Tuosist,	4	2	1	–	8 16 2	9 15 0	0 12 6	60 0 0	–	3 15 0	82 18 8	480	33	513	–	256	1	–	–
	4. Sneem,	4	1	1	–	6 19 4	6 0 0	–	60 0 0	–	4 6 3	77 5 7	81	11	92	–	92	1	–	–
		16	5	4	–	39 19 8	26 15 0	2 8 0	306 6 0	–	17 8 4	392 17 0	1,760	325	2,085	2	636	3	6	–
KILLARNEY,	1. Killarney,	6	1	2	–	62 9 8	10 0 0	1 10 0	120 0 0	–	18 15 7	212 15 3	2,987	399	3,386	–	157	10	–	–
	2. Molahiffe,	8	2	1	–	4 10 7	7 0 0	0 16 0	80 0 0	–	9 0 0	101 6 7	497	107	604	9	654	2	–	–
	3. Milltown,	4	1	1	–	10 7 2	6 0 0	1 6 0	80 0 0	–	8 3 0	105 16 2	855	181	1,036	–	448	1	–	–
	4. Kilorglin,	6	1	1	–	30 10 4½	6 0 0	1 6 6	80 0 0	–	4 18 2	122 15 0½	1,151	164	1,315	3	705	1	–	–
	5. Coom,	7	2	1	–	19 2 6½	7 0 0	1 11 0	80 0 0	–	11 0 9	118 14 3½	407	102	509	2	239	–	–	–
		31	7	6		127 0 3½	36 0 0	6 9 6	440 0 0	–	51 17 6	661 7 3½	5,897	953	6,850	14	2,203	14	–	–
LISTOWEL,	1. Ballylongford,	10	2	1	–	15 16 11½	8 0 0	2 10 8	96 14 3	–	5 14 3	128 16 1½	1,243	208	1,451	3	512	–	–	–
	2. Listowel,	11	2	1	1	33 0 1½	12 10 0	1 17 4	100 0 0	30 0 0	2 3 3½	179 10 9	1,002	333	1,335	3	864	4	9	3
	3. Ballyduff,	11	2	1	–	9 15 11	8 1 2	0 2 10	87 10 0	–	0 13 5	106 6 4	760	193	953	13	360	1	–	–
		32	6	3	1	58 13 0	28 14 2	4 10 10	284 4 3	30 0 0	8 10 11½	414 13 2½	3,005	734	3,739	19	1,736	5	9	3
TRALEE,	1. Tralee,	9	1	2	–	60 4 8	21 0 9	3 19 4	160 0 0	–	83 10 0	328 14 9	2,514	457	2,971	13	535	2	1	1
	2. Castle Island,	6	1	1	–	72 6 4	5 10 0	1 3 6	80 0 0	–	6 18 8	165 18 6	924	252	1,176	16	427	–	1	1
	3. Kilgobban,	7	3	1	–	29 2 5	15 0 0	3 9 0	80 0 0	–	24 15 9	152 7 2	678	89	767	–	79	1	–	–
	4. Brosna,	9	3	1	–	13 0 3	13 9 1	2 14 8	80 0 0	–	10 3 1	119 7 1	788	120	908	1	486	–	–	–
	5. Ardfert,	8	2	1	–	11 7 11	13 10 0	1 11 10	80 0 0	–	5 18 3	112 8 0	619	173	792	–	441	–	–	–
		39	10	6	–	186 1 7	68 9 10	12 18 4	480 0 0	–	131 5 9	878 15 6	5,523	1,091	6,614	30	1,968	3	2	2
COUNTY OF LIMERICK.																				
CROOM,	1. Croom,	8	2	1	1	25 12 10	9 0 0	3 5 8	105 0 0	30 0 0	4 2 0	177 0 6	899	121	1,020	–	76	–	–	–
	2. Castletown,	6	2	1	–	26 6 5	10 0 0	1 2 8	100 0 0	–	12 13 9	150 2 10	624	139	763	4	277	–	–	–
	3. Adare,	6	2	1	–	36 1 2	14 0 0	1 14 3	100 0 0	–	4 18 6	156 13 11	1,230	245	1,475	1	292	1	–	–
		20	6	3	1	88 0 5	33 0 0	6 2 7	305 0 0	30 0 0	21 14 3	483 17 3	2,753	505	3,258	5	645	1	–	–
GLIN,	1. Shanagolden,	6	2	1	–	18 17 2	10 15 0	1 18 0	97 10 4	–	3 15 0	132 15 6	853	170	1,023	1	181	1	–	–
	2. Tarbert,	7	2	1	–	16 2 8	9 0 0	–	70 0 0	–	1 10 0	96 12 8	346	159	505	–	237	–	–	–
		13	4	2	–	34 19 10	19 15 0	1 18 0	167 10 4	–	5 5 0	229 8 2	1,199	329	1,528	1	418	1	–	–

[*continued.*

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.						Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
PROVINCE OF MUNSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Limerick—*con.*																				
Kilmallock,	1. Kilmallock, .	4	1	1	–	3 15 0	6 0 0	2 15 9	80 0 0	–	13 1 11	105 12 8	802	183	985	5	19	–	–	–
	2. Bruff, . .	4	1	1	1	47 12 3	6 0 0	3 3 6	100 0 0	20 0 0	10 3 3	186 19 0	1,036	110	1,176	–	160	2	4	4
	3. Hospital, .	4	1	1	–	34 15 10	5 0 0	1 12 11	100 0 0	–	6 16 2	148 4 11	978	148	1,126	–	165	–	–	–
	4. Kilfinnane, .	7	1	1	–	16 18 9	9 0 0	0 6 0	110 0 0	–	12 17 7	149 2 4	1,582	292	1,874	1	48	3	3	3
	5. Charleville, .	4	1	1	1	9 9 6	–	1 14 0	80 0 0	20 0 0	8 18 6	120 2 0	967	190	1,157	–	101	–	–	–
	6. Bruree, .	4	1	1	–	20 4 2	5 0 0	–	80 0 0	–	8 6 6	113 10 8	940	184	1,124	4	52	1	–	–
		27	6	6	2	132 15 6	31 0 0	9 12 2	550 0 0	40 0 0	60 3 11	823 11 7	6,335	1,107	7,442	10	538	6	7	7
Limerick,	1. Clarina, .	5	1	1	–	10 7 0	4 0 0	0 13 9	75 0 0	–	4 7 10	94 8 7	512	162	674	3	51	1	–	–
	2. Caherconlish,	5	1	1	–	35 8 6	3 0 0	0 17 6	75 0 0	–	4 6 6	118 12 6	1,152	105	1,257	–	88	–	–	–
	3. Annacotty, .	3	3	1	–	4 2 9	6 0 0	–	75 0 0	–	2 7 0	87 9 9	412	115	527	–	71	3	–	–
	4. Murroe, .	5	1	1	–	15 14 0½	13 10 0	2 6 2	75 0 0	–	0 10 7	107 0 9½	780	77	857	1	110	–	–	–
	5. City of Limerick	1	2	4	1	187 16 1½	33 0 0	29 12 3	307 17 0	50 0 0	45 14 5½	653 19 10	13,484	2,559	16,043	7	28	1	–	–
	6. Bridgetown, .	8	3	1	–	24 18 3	12 0 0	0 18 0	75 0 0	–	3 15 0	116 11 3	929	62	991	7	44	–	–	–
	7. Coolacasey, .	7	3	1	–	24 11 3	16 0 0	1 2 8	75 0 0	–	5 10 7	122 4 6	680	108	788	3	39	–	–	–
		34	14	10	1	302 17 11	87 10 0	35 10 4	757 17 0	50 0 0	66 11 11½	1,300 7 2½	17,949	3,188	21,137	21	431	5	–	–
Newcastle,	1. Ardagh, .	5	2	1	–	10 14 2	8 8 0	–	75 0 0	–	7 17 10	102 0 0	292	74	366	2	130	–	–	–
	2 Abbeyfeale, .	7	2	1	–	12 10 8	8 12 0	–	81 12 0	–	6 5 4	109 0 0	108	70	178	–	510	–	–	–
	3. Newcastle, .	4	1	1	1	14 15 1	10 0 0	–	75 0 0	26 16 5	3 8 6	130 0 0	802	131	933	2	256	1	–	2

	4. Feenagh, .	5	2	1	–	9 3 2	8 12 0	–	75 0 0	–	6 4 10	99 0 0	560	69	629	7	44	1	–	–
	5. Broadford, .	7	2	1	–	6 15 3	5 0 0	–	75 0 0	–	6 4 9	93 0 0	321	66	387	4	103	–	–	–
		28	9	5	1	53 18 4	40 12 0	–	381 12 0	26 16 5	30 1 3	533 0 0	2,083	410	2,493	15	1,063	2	–	2
RATHKEALE,	1. Askeaton, .	6	1	1	–	40 0 11	6 0 0	3 7 10	81 12 6	–	11 4 2	142 5 5	962	259	1,221	15	272	1	–	–
	2. Pallaskenry, .	5	1	1	–	11 13 6	4 10 0	2 3 0	80 0 0	–	4 6 3	102 12 9	625	312	937	3	218	1	–	–
	3. Rathkeale, .	7	2	2	1	37 0 10	16 0 0	4 4 11	148 12 7	40 0 0	37 13 1	283 11 5	1,191	425	1,616	1	279	1	4	4
		18	4	4	1	88 15 3	26 10 0	9 15 9	310 5 1	40 0 0	53 3 6	528 9 7	2,778	996	3,774	19	769	3	4	4
	COUNTY OF TIPPERARY.																			
BORRISOKANE	1. Terryglass, .	4	1	1	–	10 15 0	5 0 0	1 4 8	65 0 0	–	7 14 0	89 13 8	155	68	223	–	37	–	–	–
	2. Borrisokane,	5	1	1	–	36 14 4	10 0 0	1 4 8	65 0 0	–	9 8 4	122 7 4	412	135	547	–	55	–	2	2
	3. Cloghjordan,	4	1	1	–	23 13 3	5 0 0	2 16 2	65 0 0	–	6 3 1	102 12 6	933	199	1,132	2	64	–	–	–
		13	3	3	–	71 2 7	20 0 0	5 5 6	195 0 0	–	23 5 5	314 13 6	1,500	402	1,902	2	156	–	2	2
CARRICK-ON-SUIR,	1 Carrick-on-Suir	5	1	1	1	36 19 7	–	3 7 2	100 0 0	19 11 4	13 15 8	173 13 9	3,003	696	3,699	8	175	5	35	11
	2. Garrangibbon,	1	1	1	–	2 11 11	3 0 0	–	50 0 0	–	–	55 11 11	418	74	492	2	49	–	–	–
	3. Whitechurch,	8	3	1	–	0 3 0	10 0 0	0 9 0	100 0 0	–	16 6 0	126 18 0	511	97	608	2	182	1	–	–
	4. Rathgormuck,	6	2	1	–	–	13 0 0	–	70 0 0	–	7 12 9	90 12 9	345	64	409	9	55	–	–	–
	5 Portlaw, .	2	1	1	–	10 0 0	10 0 0	0 7 2	55 0 0	–	10 0 0	85 7 2	684	194	878	–	73	–	–	–
		22	8	5	1	49 14 6	36 0 0	4 3 4	375 0 0	19 11 4	47 14 5	532 3 7	4,961	1,125	6,086	21	534	6	35	11
CASHEL, . .	1. Kilpatrick, .	5	2	1	–	22 16 5	7 18 4	2 4 11	90 0 0	–	9 18 6	132 18 2	977	120	1,097	–	15	–	–	–
	2. Cashel, . .	5	2	1	–	13 10 0	6 0 0	2 7 2	75 0 0	–	8 0 3	104 17 5	1,166	306	1,472	11	106	3	22	8
	3. Tullamain, .	5	1	1	–	6 15 1	10 0 0	2 0 10	75 0 0	–	–	93 15 11	424	95	519	–	21	–	–	–
	4. Fethard, .	5	1	1	–	29 5 2	5 0 0	2 0 10	75 0 0	–	6 7 2	117 13 2	1,586	186	1,772	–	45	–	–	–
	5. Killenaule, .	4	1	1	–	8 12 6	6 0 0	2 0 10	75 0 0	–	–	91 13 4	265	51	316	–	–	–	–	–
		24	7	5	–	80 19 2	34 18 4	10 14 7	390 0 0	–	24 5 11	540 18 0	4,418	758	5,176	11	187	3	22	8
CLOGHEEN,a	1. Caher, . .	4	1	1	–	18 12 3	10 0 0	0 18 0	100 0 0	–	1 18 0	131 8 3	1,193	279	1,472	–	215	1	6	2
	2. Ardfinnan, .	4	1	1	–	27 1 1	7 0 0	3 4 6	80 0 0	–	8 2 1	125 7 8	362	142	504	2	99	1	–	–
	3. Clogheen, .	3	1	1	–	13 17 0	10 0 0	1 5 9	80 0 0	–	0 0 9	105 3 6	1,088	51	1,139	–	7	–	–	–
	4. Ballyporeen, .	3	1	1	–	9 17 5	7 0 0	0 4 3	80 0 0	–	5 0 0	102 1 8	802	108	910	1	14	–	–	–
		14	4	4	–	69 7 9	34 0 0	5 12 6	340 0 0	–	15 0 10	464 1 1	3,445	580	4,025	3	335	2	6	2

[*continued.*

a Clogheen Union was, by Order, dated 6th September, 1856, formed into three Dispensary Districts, instead of four, to take effect on 30th September, 1856: see Table 1, p. 29.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries. Medical Officers.	Salaries. Apothecaries.	Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year. Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19	20.	21.
PROVINCE OF MUNSTER —*continued.*						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
County of Tipperary—*con.*																				
Clonmel, .	1. Clonmel, .	1	1	1	1	33 9 3½	10 0 0	3 14 0	100 0 0	35 0 0	20 19 0½	203 2 4	2,023	572	2,595	–	398	3	–	–
	2. Marlfield, .	2	2	1	–	32 3 3½	11 10 0	2 2 8½	95 0 0	–	15 4 4	156 0 3½	1,067	84	1,151	–	88	1	–	–
	3. Kiltinan, .	2	1	1	–	5 8 11	8 0 0	0 7 7½	50 0 0	–	4 0 0	67 16 6½	278	54	332	–	24	–	–	–
	4. Kilsheelan, .	4	1	1	–	21 4 0½	5 0 0	1 4 7	80 0 0	–	5 5 0	112 13 7½	723	174	902	–	123	–	–	–
	5. St. Mary's, .	2	1	1	–	12 4 11	12 0 0	1 5 10½	60 0 0	–	7 17 2	93 7 11½	1,015	170	1,185	–	212	–	–	–
	6. Ballymacarbry,	3	1	1	–	5 0 5½	6 10 0	0 12 3½	40 0 0	–	5 5 7	57 8 3¾	415	42	457	2	132	–	–	–
		14	7	6	1	109 10 11	53 0 0	9 7 0	425 0 0	35 0 0	58 11 1½	690 9 0½	5,526	1,096	6,622	2	977	4	–	–
Nenagh, .	1. Nenagh, .	6	1	1	1	32 19 4	10 0 0	3 12 4	116 0 0	30 0 0	6 16 10	199 8 6	1,848	283	2,131	2	106	–	–	–
	2. Newport, .	6	1	1	–	14 13 6	8 0 0	1 18 1	80 0 0	–	4 7 6	108 19 1	964	133	1,097	3	12	3	6	7
	3. Portroe, .	5	1	1	–	14 10 9	5 5 0	1 3 10	80 0 0	–	3 0 0	103 19 7	585	117	702	7	143	1	–	–
	4. Silvermines, .	5	1	1	–	18 3 1	6 0 0	0 18 0	80 0 0	–	4 15 0	109 16 1	456	94	550	–	19	–	–	–
	5. Toomevarra, .	6	1	1	–	18 19 11	–	1 7 8	80 0 0	–	7 0 1	107 7 8	944	187	1,131	–	11	–	–	–
		28	5	5	1	99 6 7	29 5 0	8 19 11	436 0 0	30 0 0	25 19 5	629 10 11	4,797	814	5,611	12	291	4	6	7
Roscrea, .	1. Roscrea, .	7	2	2	–	24 18 4	5 0 0	2 18 4	120 0 0	–	10 2 10	162 19 6	1,837	323	2,160	1	94	7	8	8
	2. Shinrone, .	8	2	a 2	–	40 5 7	10 10 0	2 1 0	86 14 0	–	6 4 6	145 15 1	1,426	180	1,606	1	65	1	–	–
	3. Bourney, .	6	3	1	–	7 18 9	13 0 0	0 15 0	80 0 0	–	0 12 0	102 5 9	677	77	754	4	13	–	–	–
		21	7	5	–	73 2 8	28 10 0	5 14 4	286 14 0	–	16 19 4	411 0 4	3,940	580	4,520	6	172	8	8	8

THURLES,	1. Thurles,	3	1	1	1	33 1 6	6 10 0	2 4 9	60 0 0	15 0 0	6 8 9	123 5 0	1,484	289	1,773	–	27	6	10	5
	2. Holycross,	3	1	1	–	12 13 6½	4 0 0	0 16 0	78 12 6	–	5 10 4	101 12 4½	359	111	470	8	2	–	–	–
	3. Littleton,	6	1	1	–	7 7 5	6 0 0	0 8 0	60 0 0	–	3 7 2	77 2 7	541	157	698	1	45	–	–	–
	4. Moyne,	3	1	1	–	21 12 4	2 10 0	0 18 0	60 0 0	–	3 8 6	88 8 10	662	212	874	–	11	1	–	–
	5. Templemore,	2	1	1	–	23 13 3½	10 0 0	1 2 0	60 0 0	–	3 14 3	98 9 6½	857	134	991	51	23	1	5	2
	6. Borrisoleigh,	5	2	1	–	16 17 11	7 15 0	1 1 0	60 0 0	–	6 9 11	92 3 10	507	139	646	4	7	–	–	–
		22	7	6	1	115 6 0	36 15 0	6 9 9	378 12 6	15 0 0	28 18 11	581 2 2	4,410	1,042	5,452	64	115	8	15	7
TIPPERARY,	1. Bansha,	5	2	1	–	41 6 6	13 0 0	2 13 7	100 0 0	–	5 16 11	162 17 0	1,723	139	1,862	2	36	–	–	–
	2. Golden,	5	1	1	–	31 4 2	6 0 0	0 16 11	86 5 0	–	8 9 2	132 15 3	972	61	1,033		15	–	–	–
	3. Tipperary,	4	1	1	–	36 10 5	12 0 0	0 15 11	100 0 0	–	7 0 5	156 6 9	1,251	248	1,499	–	60	2	30	8
	4. Cappagh,	6	2	1	–	35 8 0	12 0 0	0 8 6	100 0 0	–	14 0 0	161 16 6	1,157	195	1,352	–	103	–	–	–
	5. Grean,	4	1	1	–	22 13 2	7 0 0	2 0 9	90 0 0	–	7 14 4	129 8 3	1,150	148	1,298	21	147	–	–	–
	6. Emly,	6	1	1	–	17 11 6	6 0 0	2 10 10	90 0 0	–	9 4 9	125 7 1	684	92	776	–	41	–	–	–
		30	8	6	–	184 13 9	56 0 0	9 6 6	566 5 0	–	52 5 7	868 10 10	6,937	883	7,820	23	402	2	30	8
COUNTY OF WATERFORD.																				
DUNGARVAN,	1. Ardmore,	4	1	1	–	20 3 9	2 0 0	1 9 5	90 0 0	–	6 2 2	119 15 4	584	208	792	1	161	–	–	–
	2. Seskinan,	5	1	1	–	6 4 7	6 0 0	1 9 3	60 0 0	–	10 8 6	84 2 4	521	48	569	–	112	–	–	–
	3. Whitechurch,	5	1	1	–	11 12 9	–	0 19 6	90 0 0	–	5 2 0	107 14 3	585	120	705	1	139	1	–	–
	4. Dungarvan,	4	1	1	–	32 1 10	12 0 0	2 1 8½	90 0 0	–	26 9 3½	162 12 10	1,460	323	1,783	4	296	–	6	2
		18	4	4	–	70 2 11	20 0 0	5 19 10½	330 0 0	–	48 1 11½	474 4 9	3,150	699	3,849	6	708	1	6	2
KILMAC-THOMAS,	1. North District,	8	3	1	–	32 4 11	15 2 6	4 12 5	100 0 0	–	1 16 0	153 15 10	1,381	256	1,637	–	363	2	–	–
	2. South District,	8	3	1	–	26 0 1	17 11 0	0 16 0	100 0 0	–	0 15 7	145 2 8	1,273	266	1,539	4	170	–	–	–
		16	6	2	–	58 5 0	32 13 6	5 8 5	200 0 0	–	2 11 7	298 18 6	2,654	522	3,176	4	533	2	–	–
LISMORE,	1. Ballyduff,	5	2	1	–	6 10 1	10 10 0	1 0 4	90 0 0	–	2 0 0	110 0 5	358	60	418	1	16	–	–	–
	2. Cappoquin,	4	1	1	–	22 15 10	4 0 0	1 0 4	80 0 0	–	4 3 6	111 19 8	958	90	1,048	1	129	1	–	–
	3. Lismore,	3	1	1	–	24 1 9	–	1 18 6	100 0 0	–	5 5 9	131 6 0	1,511	291	1,802	15	35	–	9	4
	4. Tallow,	4	2	1	–	4 9 8	5 0 0	1 0 5	90 0 0	–	6 8 3	106 18 4	843	150	993	–	53	–	–	–
		16	6	4	–	57 17 4	19 10 0	4 19 7	360 0 0	–	17 17 6	460 4 5	3,670	591	4,261	17	233	1	9	4

a Roscrea Union : Shinrone District.—A second Medical Officer for this District was authorized by Order of 4th June, 1856 : see Table 1, p. 29.

[continued.

No. 2.—Dispensary Districts, with the Expenses, and Amount of Medical Relief afforded, in the several Unions,—*continued.*

Name of Union.	Names of Dispensary Districts.	No. of Electoral Divisions in Dispensary District.	No. of Dispensaries, or Dispensary Stations, in each District.	No. of Officers authorized by Sealed Order.		Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
				Med. Officers.	Apothecaries.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Salaries.		Fuel and Attendance, and Incidental Expenses not included in foregoing Columns.	Total Expenditure for each Dispensary District for the Year.	Number of New Cases attended and registered during the year.			No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13 during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
									Medical Officers.	Apothecaries.			Dispensary Tickets.	Visiting Tickets.	Total.					
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
						£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
PROVINCE OF MUNSTER —*continued.*																				
County of Waterford—*con.*																				
Waterford,	1. Waterford, .	4	1	1	1	60 18 0	27 10 0	3 4 3	105 17 4	52 10 0	29 14 10	279 14 5	2,729	76[illegible]	3,495	–	85	–	–	–
	2. Ullid, . .	6	2	1	–	12 17 5	16 12 6	0 16 9	100 0 0	–	2 0 0	132 6 8	775	219	994	2	28[illegible]	–	–	–
	3. Kilmakevoge,	8	2	1	–	51 0 7	16 0 0	5 3 9	100 0 0	–	–	172 4 4	1,547	30[illegible]	1,850	16	137	–	–	–
	4. Woodstown, .	5	2	1	–	16 12 9	19 15 0	0 17 11	100 0 0	–	1 2 0	138 7 8	317	16[illegible]	509	–	74	2	–	–
	5. Tramore, .	7	2	1	–	39 19 3	22 5 0	0 18 6	100 0 0	–	–	163 2 9	1,251	33[illegible]	1,589	5	269	–	–	–
		30	9	5	1	181 8 0	102 2 6	11 1 2	505 17 4	52 10 0	32 16 10	885 15 10	6,649	1,78[illegible]	8,437	23	853	2	–	–

SUMMARY OF FOREGOING TABLE, No. 2.

PROVINCES.	Number of Unions.	Number of Electoral Divisions.	Number of Dispensary Districts.	Number of Dispensaries or Dispensary Stations.	Number of Officers authorized by Sealed Order.			Expenses of Year ended 29th September, 1856.							Medical Relief afforded in Year ended 30th September, 1856.							
											Salaries.				Number of New Cases attended and registered during the year.							
					Medical Officers.	Apothecaries.	Midwives.	Medicines and Medical Appliances.	Rent of Dispensary Buildings.	Books, Forms, Stationery, Printing, and Advertising.	Medical Officers.	Apothecaries.	Fuel and attendance, and any Incidental Expenses not included in the foregoing Columns.	Total Expenses of Dispensary Districts, for year ended 29th Sept., 1856.	Dispensary Tickets.	Visiting Tickets.	Total.	No. of Tickets for Medical Relief cancelled by Dispensary Committee during the year.	No. of Cases of Vaccination performed under s. 13, during the year.	No. of Dangerous Lunatics certified under s. 15.	No. of Days on which Attendance given at Bridewell or House of Correction, under s. 15.	No. of Patients attended in Bridewell or House of Correction during year.
Column 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
								£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.								
LEINSTER, .	40	944	202	310	227	10	7	4,574 15 8	2,475 11 5	331 10 8½	13,916 9 1	747 19 8	1,375 15 6	28,422 2 0½	203,868	51,604	255,472	629	27,004	149	87	71
ULSTER, .	44	875	216	268	223	2	7	4,634 16 7½	1,869 2 10	330 12 4	16,520 4 7	200 0 0	1,045 7 8	24,600 4 0½	128,004	42,083	170,087	1,229	20,201	142	231	238
CONNAUGHT,	29	596	95	114	102	7	–	2,462 8 9½	768 7 6	161 10 1	7,391 18 5	225 0 0	730 12 7	11,729 17 4½	72,527	19,070	84,597	521	6,544	79	321	67
MUNSTER, .	50	1,023	202	302	221	20	–	4,522 18 7¾	1,690 3 1	380 10 1½	16,629 17 5	703 13 4	1,547 13 2	25,474 15 9½	190,274	40,307	231,031	630	30,382	157	308	195
TOTALS, .	163	3,438	715	994	773	9	14	16,194 19 8¾	6,803 4 10	1,204 3 3	59,458 9 6	1,876 13 0	4,699 8 11	90,236 19 2¾	594,673	146,564	741,237	3,009	84,131	527	947	571

No. 3.—General Summary of previous Tables, in Provinces:—containing, 1. Dispensary Districts formed under § 6 of the Medical Charities Act, 14 & of Dispensaries, Officers, &c. :—2. Financial Statement; showing the Ex- 1855, to 29th September, 1856:—and 3. Relief Return; showing the Home, respectively; the Number of Cases in which Tickets for Medical Re- Vaccination performed; Number of Cases of Dangerous Lunatics certified; year ended 30th September, 1856.

Heads of Particulars in foregoing Tables.	Leinster.		Ulster.	
Column 1.	2.	3.	4.	5.
Statistics of Unions and Districts:—				
Population of Unions, in Provinces,—1851,	. .	1,710,798	. .	2,002,670
Area of Unions and Dispensary Districts, in statute acres,	. .	4,940,319	. .	5,308,198
Poor Law Valuation of Unions, in Provinces,—1856,	. .	£4,227,942	. .	£3,247,758
Number of Unions,	. .	40	. .	44
„ Electoral Divisions,	. .	944	. .	875
„ Dispensary Districts,	. .	202	. .	216
„ Dispensaries or Dispensary Stations therein,	. .	310	. .	268
„ Medical Officers authorized to be appointed for Dispensary Districts,	. .	227	. .	223
„ Apothecaries,	. .	10	. .	2
„ Midwives,	. .	7	. .	7
Expenditure in Year ended 29th September, 1856:—				
Medicines and Medical Appliances,	£4,575	. .	£4,635	. .
Rent of Dispensary Buildings,	2,476	. .	1,869	. .
Books, Forms, Stationary, Printing, and Advertising,	332	. .	331	. .
Salaries of Medical Officers,	18,916	. .	16,520	. .
„ Apothecaries,	748	. .	200	. .
Fuel, Attendance, and Incidental Expenses.	1,375	. .	1,045	. .
Total Expenditure in year ended 29th September, 1856,	. .	£28,422	. .	£24,600
Relief Returns, and Duties of Medical Officers for year ended 30th September, 1856:—				
Number of Cases attended on Dispensary Tickets,	203,868	. .	128,004	. .
„ „ on Visiting Tickets,	51,604	. .	42,083	. .
Total New Cases in the year,	. .	255,472	. .	170,087
Number of Cases in which Tickets for Medical Relief were cancelled in the year,	. .	629	. .	1,229
Number of Cases of Vaccination under Medical Charities Act in the year,	. .	27,004	. .	20,201
Number of Cases of dangerous Lunatics certified in the year,	. .	149	. .	142
Number of Patients attended in Bridewells or Houses of Correction during the year,	. .	87	. .	231
Number of Dispensary Districts in which attendance was given at a Bridewell or House of Correction situate therein,	. .	71	. .	238

STATISTICAL STATEMENT; showing the number of Unions, Electoral Divisions, and
15 Vic. c. 68; the total and average Population, Area, and Valuation; Number
penditure under the Medical Charities Act for the year from 29th September,
Number of Cases of Medical Relief afforded at the Dispensary and at the Patients'
lief have been Cancelled by the Dispensary Committee; the Number of Cases of
Number of Patients Attended at Bridewells or Houses of Correction, &c.; during the

CONNAUGHT.		MUNSTER.		TOTAL FOR IRELAND.		AVERAGE.		
						For UNIONS.	For DISPENSARY DISTRICTS.	For MEDICAL OFFICERS.
6.	7.	8.	9.	10.	11.	12.	13.	14.
. .	962,919	. .	1,875,668	. .	6,552,055	40,197	9,164	8,476
. .	4,060,230	. .	6,005,403	. .	20,314,150	124,627	28,411	26,280
. .	£1,094,105	. .	£3,162,164	. .	£11,731,969	£71,975	£16,408	—
. .	29	. .	50	. .	163	—	—	—
. .	596	. .	1,023	. .	3,438	21	5	4
. .	95	. .	202	. .	715	4	—	—
. .	114	. .	302	. .	994	6	1	—
. .	102	. .	221	. .	773	5	1	—
. .	7	. .	20	. .	39	—	—	—
. .	—	. .	—	. .	14	—	—	—
						£ s.	£ s.	£ s.
£2,462	. .	£4,523	. .	£16,195	. .	99 7	22 13	20 19
768	. .	1,690	. .	6,803	. .	41 15	9 10	—
161	. .	380	. .	1,204	. .	7 8	1 13	—
7,392	. .	16,630	. .	59,458	. .	364 15	83 3	76 18
225	. .	704	. .	1,877	. .	—	—	48 3
731	. .	1,548	. .	4,699	. .	28 17	6 11	—
. .	£11,739	. .	£25,475	. .	£90,236	£553 12	£126 4	—
72,527	. .	190,274	. .	594,673	. .	3,648	832	769
12,070	. .	40,807	. .	146,564	. .	899	205	190
. .	84,597	. .	231,081	. .	741,237	4,547	1,037	959
. .	521	. .	630	. .	3,009	18	4	4
. .	6,544	. .	30,382	. .	84,131	517	118	109
. .	79	. .	157	. .	527	—	—	—
. .	321	. .	308	. .	947	—	—	—
. .	67	. .	195	. .	571	—	—	—

No. 4.—Vaccination:—Return of the Number of Persons Vaccinated in the Workhouses and Auxiliary Establishments of the several Unions in Ireland, by the Medical Officers of those Institutions; and of the Number Vaccinated in the several Dispensary Districts, by the Medical Officers of Dispensaries under the Medical Charities Act, in the Year ended 30th September, 1856:—abstracted from Returns made by the respective Medical Officers.

Name of Union.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF LEINSTER.					
County of Carlow.					
Carlow,	7	.	7	729	736
County of Dublin.					
Balrothery,	20	.	20	571	591
Dublin, North,	91	10	101	1,425	1,526
Dublin, South,	112	9	121	2,468	2,589
Rathdown,	14	2	16	1,110	1,126
County of Kildare.					
Athy,	15	.	15	475	490
Celbridge,	12	1	13	352	365
Naas,	30	.	30	600	630
County of Kilkenny.					
Callan,	23	.	23	154	177
Castlecomer,	14	.	14	678	692
Kilkenny,	19	.	19	357	376
Thomastown,	27	4	31	595	626
Urlingford,	3	.	3	439	442
King's County.					
Edenderry,	33	2	35	326	361
Parsonstown,	42	5	47	847	894
Tullamore,	15	.	15	560	575
County of Longford.					
Ballymahon,	25	13	38	138	176
Granard,	11	1	12	765	777
Longford,	19	.	19	500	519
County of Louth.					
Ardee,	8	.	8	735	743
Drogheda,	13	1	14	838	852
Dundalk,	21	.	21	1,407	1,428
County of Meath.					
Dunshaughlin,	13	.	13	310	323
Kells,	15	.	15	147	162
Navan,	19	.	19	253	272
Oldcastle,	13	.	13	121	134
Trim,	20	2	22	129	151

[*continued.*

No. 4.—Return of Number of Persons Vaccinated—*continued.*

Name of Union.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF LEINSTER—*continued.*					
Queen's County.					
Abbeyleix,	12	.	12	718	730
Donaghmore,	8	2	10	370	380
Mountmellick,	9	1	10	500	510
County of Westmeath.					
Athlone,	30	.	30	640	670
Castletowndelvin,	12	.	12	112	124
Mullingar,	14	.	14	467	481
County of Wexford.					
Enniscorthy,	60	8	68	1,683	1,751
Gorey,	49	7	56	1,831	1,887
New Ross,	36	5	41	817	858
Wexford,	46	.	46	1,039	1,085
County of Wicklow.					
Baltinglass,	8	.	8	370	378
Rathdrum,	26	3	29	1,053	1,082
Shillelagh,	7	1	8	375	383
Total, Leinster,	971	77	1,048	27,004	28,052
PROVINCE OF ULSTER.					
County of Antrim.					
Antrim,	25	.	25	609	634
Ballycastle,	6	.	6	308	314
Ballymena,	51	.	51	681	732
Ballymoney,	10	1	11	182	193
Belfast,	138	18	156	970	1,126
Larne,	12	.	12	490	502
Lisburn,	2	5	7	1,100	1,107
County of Armagh.					
Armagh,	42	.	42	750	792
Lurgan,	30	2	32	288	320
County of Cavan.					
Bailieborough,	1	.	1	255	256
Bawnboy,	13	2	15	35	50
Cavan,	12	7	19	429	448
Cootehill,	20	.	20	545	565

[*continued.*

No. 4.—Return of Number of Persons Vaccinated—*continued.*

Name of Union.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF ULSTER—*continued.*					
County of Donegal.					
Ballyshannon,	3	.	3	456	459
Donegal,	2	.	2	191	193
Dunfanaghy,	9	.	9	73	82
Glenties,	6	2	8	360	368
Inishowen,	6	.	6	325	331
Letterkenny,	5	.	5	220	225
Milford,	13	1	14	866	880
Stranorlar,	.	.	.	501	501
County of Down.					
Banbridge,	26	5	31	230	261
Downpatrick,	13	3	16	524	540
Kilkeel,	4	1	5	346	351
Newry,	34	.	34	1,096	1,130
Newtownards,	13	.	13	644	657
County of Fermanagh.					
Enniskillen,	21	12	33	264	297
Lisnaskea,	9	4	13	450	463
Lowtherstown,	6	.	6	350	356
County of Londonderry.					
Coleraine,	.	.	.	518	518
Londonderry,	42	8	50	685	735
Magherafelt,	4	1	5	289	294
Newtownlimavady,	4	.	4	295	299
County of Monaghan.					
Carrickmacross,	11	.	11	403	414
Castleblayney,	14	3	17	711	728
Clones,	6	2	8	355	363
Monaghan,	12	.	12	502	514
County of Tyrone.					
Castlederg,	5	.	5	308	313
Clogher,	8	1	9	578	587
Cookstown,	3	.	3	777	780
Dungannon,	20	5	25	362	387
Gortin,	3	.	3	75	78
Omagh,	17	.	17	298	315
Strabane,	22	.	22	507	529
Total, Ulster,	703	83	786	20,201	20,987

[*continued.*

No. 4.—Return of Number of Persons Vaccinated—*continued.*

Name of Union.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF CONNAUGHT.					
County of Galway.					
Ballinasloe,	29	2	31	459	490
Clifden,	28	.	28	712	740
Galway,	43	7	50	213	263
Glennamaddy,	39	.	39	48	87
Gort,	19	4	23	127	150
Loughrea,	12	5	17	211	228
Mount Bellew,	11	6	17	74	91
Oughterard,	.	.	.	29	29
Portumna,	13	4	17	186	203
Tuam,	23	3	26	150	176
County of Leitrim.					
Carrick-on-Shannon,	14	.	14	142	156
Manorhamilton,	23	1	24	323	347
Mohill,	7	2	9	67	76
County of Mayo.					
Ballina,	19	2	21	428	449
Ballinrobe,	5	.	5	17	22
Belmullet,	5	.	5	11	16
Castlebar,	6	.	6	124	130
Claremorris,	19	.	19	24	43
Killala,	.	.	.	96	96
Newport,	2	.	2	48	50
Swineford,	5	1	6	46	52
Westport,	9	2	11	129	140
County of Roscommon.					
Boyle,	7	.	7	205	212
Castlerea,	28	3	31	147	178
Roscommon,	28	1	29	659	688
Strokestown,	22	.	22	96	118
County of Sligo.					
Dromore, West,	2	.	2	1,007	1,009
Sligo,	31	3	34	685	719
Tobercurry,	.	2	2	81	83
Total, Connaught,	449	48	497	6,544	7,041

[*continued.*

No. 4.—Return of Number of Persons Vaccinated—*continued.*

Name of Union.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF MUNSTER.					
County of Clare.					
Ballyvaghan,	5	.	5	19	24
Corrofin,	8	2	10	84	94
Ennis,	27	1	28	424	452
Ennistymon,	.	6	6	142	148
Killadysert,	43	1	44	30	74
Kilrush,	65	.	65	706	771
Scariff,	12	.	12	173	185
Tulla,	10	.	10	201	211
County of Cork.					
Bandon,	1	1	2	585	587
Bantry,	18	.	18	14	32
Castletown,	4	.	4	299	303
Clonakilty,	22	.	22	237	259
Cork,	41	8	49	2,810	2,859
Dunmanway,	10	.	10	203	213
Fermoy,	26	1	27	1,644	1,671
Kanturk,	33	16	49	748	797
Kinsale,	23	3	26	521	547
Macroom,	33	5	38	850	888
Mallow,	126	36	162	262	424
Midleton,	116	.	116	1,172	1,288
Millstreet,	11	14	25	328	353
Mitchelstown,	17	.	17	241	258
Skibbereen,	20	2	22	167	189
Skull,	5	.	5	69	74
Youghal,	30	.	30	569	599
County of Kerry.					
Caherciveen,	32	1	33	1,248	1,281
Dingle,	19	5	24	733	757
Kenmare,	20	.	20	636	656
Killarney,	25	.	25	2,203	2,228
Listowel,	20	6	26	1,736	1,762
Tralee,	79	6	85	1,968	2,053
County of Limerick.					
Croom,	46	.	46	645	691
Glin,	11	5	16	418	434
Kilmallock,	15	22	37	538	575
Limerick,	119	25	144	431	575
Newcastle,	61	8	69	1,063	1,132
Rathkeale,	4	5	9	769	778

[*continued.*

No. 4.—RETURN of Number of Persons VACCINATED—*continued.*

NAME OF UNION.	Number Vaccinated in Workhouses by the Medical Officers thereof.			No. of Cases of Vaccination by Medical Officers of Dispensary Districts.	Total No. of Cases returned in Columns 4 and 5.
	Successful Cases.	Unsuccessful Cases.	Total.		
Column 1.	2.	3.	4.	5.	6.
PROVINCE OF MUNSTER—*continued.*					
COUNTY OF TIPPERARY.					
Borrisokane,	7	.	7	156	163
Carrick-on-Suir,	22	.	22	534	556
Cashel,	24	.	24	187	211
Clogheen,	15	6	21	335	356
Clonmel,	43	.	43	977	1,020
Nenagh,	46	.	46	291	337
Roscrea,	15	9	24	172	196
Thurles,	29	3	32	115	147
Tipperary,	18	2	20	402	422
COUNTY OF WATERFORD.					
Dungarvan,	25	10	35	708	743
Kilmacthomas,	12	4	16	533	549
Lismore,	10	.	10	233	243
Waterford,	64	15	79	853	932
Total, Munster,	1,487	228	1,715	30,382	32,097
SUMMARY.					
LEINSTER,	971	77	1,048	27,004	28,052
ULSTER,	703	83	786	20,201	20,987
CONNAUGHT,	449	48	497	6,544	7,041
MUNSTER,	1,487	228	1,715	30,382	32,097
Total, Ireland,	3,610	436	4,046	84,131	88,177

No. 5.—Index List of Unions; with Names of Counties in which they are situate, and References to Pages in which the Unions are to be found in the Appendix.

Unions.	Counties in which situate.	References to		
		Dispensary Districts' Statistical Table; App. B, No. 1.	Dispensaries' Financial and Relief Table; App. B, No. 2.	Vaccination Table; App. B, No. 4.
		Page	Page	Page
Abbeyleix,	Queen's,	.	38	77
Antrim,	Antrim,	.	42	77
Ardee,	Louth, Meath,	.	36	76
Armagh,	Armagh, Tyrone,	.	44	77
Athlone,	Westmeath, Roscommon,	.	39	77
Athy,	Kildare, Queen's,	.	32	76
Bailieborough,	Cavan,	.	45	77
Ballina,	Mayo, Sligo,	.	57	79
Ballinasloe,	Galway, Roscommon,	.	54	79
Ballinrobe,	Mayo, Galway,	.	57	79
Ballycastle,	Antrim,	.	42	77
Ballymahon,	Longford, Westmeath,	.	35	76
Ballymena,	Antrim,	.	43	77
Ballymoney,	Antrim, Londonderry,	.	43	77
Ballyshannon,	Donegal, Fermanagh, Leitrim,	.	46	78
Ballyvaghan,	Clare,	.	60	80
Balrothery,	Dublin,	.	31	76
Baltinglass,	Wicklow, Kildare, Carlow,	.	41	77
Banbridge,	Down, Armagh,	.	48	78
Bandon,	Cork,	.	62	80
Bantry,	Cork,	.	62	80
Bawnboy,	Cavan, Leitrim,	.	45	77
Belfast,	Antrim, Down,	.	43	77
Belmullet,	Mayo,	.	57	79
Borrisokane,	Tipperary,	.	69	81
Boyle,	Roscommon, Sligo,	.	58	79
Caherciveen,	Kerry,	.	66	80
Callan,	Kilkenny, Tipperary,	.	33	76
Carlow,	Carlow, Queen's, Kildare,	27	30	76
Carrickmacross,	Monaghan,	.	51	78
Carrick-on-Shannon,	Leitrim, Roscommon,	.	56	79
Carrick-on-Suir,	Tipperary, Waterford,	.	69	81
Cashel,	Tipperary,	.	69	81
Castlebar,	Mayo,	.	57	79
Castleblayney,	Monaghan, Armagh,	.	51	78
Castlecomer,	Kilkenny,	.	33	76
Castlederg,	Tyrone,	.	52	78
Castlerea,	Roscommon, Mayo,	.	59	79
Castletown,	Cork,	.	62	80
Castletowndelvin,	Westmeath, Meath,	.	39	77
Cavan,	Cavan,	.	45	77
Celbridge,	Kildare, Dublin, Meath,	28	33	76
Claremorris,	Mayo,	.	57	79
Clifden,	Galway, Mayo,	.	54	79
Clogheen,	Tipperary, Waterford,	29	69	81
Clogher,	Tyrone, Monaghan,	.	52	78
Clonakilty,	Cork,	.	62	80
Clones,	Monaghan, Fermanagh,	.	51	78
Clonmel,	Tipperary, Waterford,	.	70	81

[*continued.*

Unions.	Counties in which situate.	References to		
		Dispensary Districts' Statistical Table; App. B, No. 1.	Dispensaries' Financial and Relief Table; App. B, No. 2.	Vaccination Table; App. B, No. 4.
		Page	Page	Page
Coleraine,	Londonderry, Antrim,	.	50	78
Cookstown,	Tyrone,	.	53	78
Cootehill,	Cavan, Monaghan,	.	45	77
Cork,	Cork,	.	63	80
Corrofin,	Clare,	28	60	80
Croom,	Limerick,	.	67	80
Dingle,	Kerry,	.	66	80
Donaghmore,	Queen's,	.	38	77
Donegal,	Donegal,	.	46	78
Downpatrick,	Down,	.	48	78
Drogheda,	Louth, Meath,	.	36	76
Dromore West,	Sligo,	.	59	79
Dublin, North,	Dublin,	.	31	76
Dublin, South,	Dublin,	.	31	76
Dundalk,	Louth, Armagh, Monaghan,	.	37	76
Dunfanaghy,	Donegal,	.	46	78
Dungannon,	Tyrone,	.	53	78
Dungarvan,	Waterford,	.	71	81
Dunmanway,	Cork,	.	63	80
Dunshaughlin,	Meath, Dublin,	.	37	76
Edenderry,	King's, Meath, Kildare,	.	35	76
Ennis,	Clare,	.	60	80
Enniscorthy,	Wexford, Carlow,	.	40	77
Enniskillen,	Fermanagh, Cavan, Tyrone,	.	49	78
Ennistymon,	Clare,	.	61	80
Fermoy,	Cork,	.	63	80
Galway,	Galway,	28	54	79
Glennamaddy,	Galway, Roscommon,	.	55	79
Glenties,	Donegal,	.	47	78
Glin,	Limerick, Kerry,	.	67	80
Gorey,	Wexford,	.	40	77
Gort,	Galway, Clare,	.	55	79
Gortin,	Tyrone,	.	53	78
Granard,	Longford, Cavan, Westmeath,	.	35	76
Inishowen,	Donegal,	.	47	78
Kanturk,	Cork, Limerick,	.	63	80
Kells,	Meath, Cavan,	.	37	76
Kenmare,	Kerry,	.	67	80
Kilkeel,	Down,	.	48	78
Kilkenny,	Kilkenny,	.	34	76
Killadysert,	Clare,	.	61	80
Killala,	Mayo,	.	57	79
Killarney,	Kerry,	.	67	80
Kilmacthomas,	Waterford,	.	71	81
Kilmallock,	Limerick, Cork,	.	63	80
Kilrush,	Clare,	.	61	80
Kinsale,	Cork,	.	64	80
Larne,	Antrim,	.	43	77
Letterkenny,	Donegal,	.	47	78
Limerick,	Limerick, Clare,	.	63	80

[*continued.*

Unions.	Counties in which situate.	References to Dispensary Districts' Statistical Table; App. B, No. 1.	References to Dispensaries' Financial and Relief Table; App. B, No. 2.	References to Vaccination Table; App. B, No. 4.
		Page	Page	Page
Lisburn,	Antrim, Down,	.	44	77
Lismore,	Waterford, Cork,	.	71	81
Lisnaskea,	Fermanagh,	.	49	78
Listowel,	Kerry,	.	67	80
Londonderry,	Londonderry, Donegal,	.	50	78
Longford,	Longford,	.	36	76
Loughrea,	Galway,	.	55	79
Lowtherstown,	Fermangh, Tyrone,	.	50	78
Lurgan,	Armagh, Antrim, Down,	.	44	77
Macroom,	Cork,	.	64	80
Magherafelt,	Londonderry,	.	51	78
Mallow,	Cork,	.	64	80
Manorhamilton,	Leitrim,	.	56	79
Midleton,	Cork,	.	65	80
Milford,	Donegal,	.	47	78
Millstreet,	Cork,	.	65	80
Mitchelstown,	Cork, Limerick,	.	65	80
Mohill,	Leitrim,	.	57	79
Monaghan,	Monaghan,	.	52	78
Mount Bellew,	Galway,	.	55	79
Mountmellick,	Queen's, King's,	.	39	77
Mullingar,	Westmeath,	.	39	77
Naas,	Kildare, Wicklow,	.	33	76
Navan,	Meath,	.	37	76
Nenagh,	Tipperary,	.	70	81
Newcastle,	Limerick,	.	63	80
Newport,	Mayo,	.	58	79
New Ross,	Wexford, Kilkenny, Carlow,	28	40	77
Newry,	Down, Armagh,	.	49	78
Newtownards,	Down,	.	49	78
Newtownlimavady,	Londonderry,	.	51	78
Oldcastle,	Meath, Cavan,	.	37	76
Omagh,	Tyrone,	.	53	78
Oughterard,	Galway, Mayo,	.	55	79
Parsonstown,	King's, Tipperary,	.	35	76
Portumna,	Galway,	.	55	79
Rathdown,	Dublin, Wicklow,	.	32	76
Rathdrum,	Wicklow,	.	41	77
Rathkeale,	Limerick,	.	69	80
Roscommon,	Roscommon, Galway,	.	59	79
Roscrea,	Tipperary, King's, Queen's,	29	70	81
Scariff,	Clare, Galway,	.	61	80
Shillelagh,	Wicklow, Carlow, Wexford,	.	42	77
Skibbereen,	Cork,	.	65	80
Skull,	Cork,	.	65	80
Sligo,	Sligo,	.	59	79
Strabane,	Tyrone, Donegal,	28	53	78
Stranorlar,	Donegal,	28	47	78
Strokestown,	Roscommon,	.	59	79
Swineford,	Mayo, Roscommon,	.	58	79
Thomastown,	Kilkenny,	.	34	76

[*continued.*

Unions.	Counties in which situate.	References to		
		Dispensary Districts' Statistical Table; App. B, No. 1.	Dispensaries' Financial and Relief Table; App. B, No. 2.	Vaccination Table; App. B, No. 4.
		Page	Page	Page
Thurles,	Tipperary,	.	71	81
Tipperary,	Tipperary, Limerick,	.	71	81
Tobercurry,	Sligo,	.	60	79
Tralee,	Kerry,	.	67	80
Trim,	Meath,	.	38	76
Tuam,	Galway,	.	56	79
Tulla,	Clare,	.	61	80
Tullamore,	King's, Westmeath,	.	35	76
Urlingford,	Kilkenny, Tipperary,	.	34	76
Waterford,	Waterford, Kilkenny,	.	72	81
Westport,	Mayo,	.	58	79
Wexford,	Wexford,	.	41	77
Youghal,	Cork, Waterford,	.	66	80

No. 6.—Index List of Dispensary Districts; with Names of Unions in which they are situate, and References to Pages in which the Districts are to be found in the Appendix.

Names of Dispensary Districts.	Unions in which situate.	References to	
		Dispensary Districts' Statistical Table; App. B, No. 1.	Dispensaries' Financial and Relief Table; App. B, No. 2.
		Page	Page
Abbey,	Tuam,	–	56
Abbeyfeale,	Newcastle,	–	68
Abbeyleix,	Abbeyleix,	–	38
Abbeyshrule,	Ballymahon,	–	35
Achill,	Newport,	–	58
Adare,	Croom,	–	67
Aghada,	Midleton,	–	65
Aghadowey,	Coleraine,	–	50
Aghalee,	Lurgan,	–	45
Ahascragh,	Ballinasloe,	–	54
Ahoghill,	Ballymena,	–	43
Anamoe,	Rathdrum,	–	41
Annacarriga,	Scariff,	–	61
Annacotty,	Limerick,	–	68
Annahilt,	Lisburn,	–	44
Antrim,	Antrim,	–	42
Ardagh,	Newcastle,	–	68
Ardee,	Ardee,	–	36
Ardfert,	Tralee,	–	67
Ardfinnan,	Clogheen,	29	69
Ardmere,	Dungarvan,	–	71
Ardmore,	Youghal,	–	66
Arklow,	Rathdrum,	–	41
Armagh,	Armagh,	–	44
Arran,	Galway,	28	54
Articlave,	Coleraine,	–	50
Arvagh,	Cavan,	–	45
Ashford,	Rathdrum,	–	41
Askeaton,	Rathkeale,	–	69
Athboy,	Trim,	–	38
Athenry,	Loughrea,	–	55
Athleague,	Roscommon,	–	59
Athlone,	Athlone,	–	39
Athy,	Athy,	–	32
Aughnacloy,	Clogher,	–	52
Aughrim,	Carrick-on-Shannon,	–	56
Aughrim,	Rathdrum,	–	41
Awenascale,	Dingle,	–	66
Bagenalstown,	Carlow,	–	31
Ballieborough,	Ballieborough,	–	45
Balbriggan,	Balrothery,	–	31
Balla,	Castlebar,	–	57
Ballaghaderreen,	Castlerea,	–	59
Balleen,	Urlingford,	–	34
Ballickmoyler and Newtown,	Carlow,	27	31
Ballina,	Ballina,	–	57
Ballinakill,	Abbeyleix,	–	38
Ballinalee,	Granard,	–	35
Ballinameen,	Boyle,	–	59
Ballinamore,	Bawnboy,	–	45
Ballinasloe,	Ballinasloe,	–	54
Ballincollig,	Cork,	–	63
Ballinderreen,	Gort,	–	55
Ballindine,	Claremorris,	–	57
Ballingarry,	Callan,	–	33
Ballinrobe,	Ballinrobe,	–	57
Ballintra,	Ballyshannon,	–	46
Ballybay,	Castleblayney,	–	51
Ballyboggan,	Edenderry,	–	35
Ballycarry,	Larne,	–	43
Ballycastle,	Ballycastle,	–	42
Ballycastle,	Killala,	–	57
Ballyclogh,	Mallow,	–	64
Ballyconnell,	Bawnboy,	–	45
Ballycroy,	Newport,	–	58
Ballyduff,	Lismore,	–	71
Ballyduff,	Listowel,	–	67
Ballyfeard,	Kinsale,	–	64
Ballygarvan,	Cork,	–	63
Ballygawley,	Clogher,	–	52
Ballygomartin,	Belfast,	–	43
Ballyhaise,	Cavan,	–	45
Ballyhaunis,	Claremorris,	–	57
Ballyhooly,	Fermoy,	–	63
Ballyjamesduff,	Oldcastle,	–	37
Ballykelly,	N.-T.-Limavady,	–	51
Ballyleague,	Roscommon,	–	59
Ballylesson,	Lisburn,	–	44
Ballylongford,	Listowel,	–	67
Ballylynan,	Athy,	–	32
Ballymacarbry,	Clonmel,	–	70
Ballymacarrett,	Belfast,	–	43
Ballymagran,	Dungannon,	–	53
Ballymahon,	Ballymahon,	–	35
Ballymartle,	Kinsale,	–	64
Ballymena,	Ballymena,	–	43
Ballymoney,	Ballymoney,	–	43
Ballymore,	Ballymahon,	–	35
Ballymote,	Sligo,	–	59
Ballynacally,	Killadysert,	–	61
Ballynacarigy,	Mullingar,	–	39
Ballynahinch,	Downpatrick,	–	48
Ballynoe,	Fermoy,	–	63
Ballynure,	Larne,	–	43
Ballyporeen,	Clogheen,	–	69
Ballyragget,	Castlecomer,	–	33
Ballyroan,	Abbeyleix,	–	38
Ballyshannon,	Ballyshannon,	–	46
Ballyvaghan,	Ballyvaghan,	–	60
Ballyward,	Banbridge,	–	48
Baltinglass,	Baltinglass,	–	41
Banagher,	Parsonstown,	–	35
Banbridge,	Banbridge,	–	48
Bandon,	Bandon,	–	62
Bangor,	Belmullet,	–	57
Bangor,	Newtownards,	–	49
Bannow,	Wexford,	–	41

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Names of Dispensary Districts.	Unions in which situate.	References to Dispensary Districts' Statistical Table; App. B, No. 1.	References to Dispensaries' Financial and Relief Table; App. B, No. 2.
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Bansha,	Tipperary,	–	71
Bantry,	Bantry,	–	62
Barronstown,	Dundalk,	–	37
Belfast,	Belfast,	–	43
Bellaghy,	Magherafelt,	–	51
Bellananagh,	Cavan,	–	45
Bellarena,	N.-T.-Limavady,	–	51
Belleek,	Ballyshannon,	–	46
Belturbet,	Cavan,	–	45
Benburb,	Dungannon,	–	53
Binghamstown,	Belmullet,	–	57
Blackrock and Stillorgan,	Rathdown,	–	32
Blackwatertown,	Armagh,	–	44
Blanchardstown & Castleknock,	North Dublin,	–	31
Blarney,	Cork,	–	63
Blessington and Ballymore,	Naas,	–	33
Boherboy,	Kanturk,	–	63
Borris,	Carlow,	–	30
Borris-in-Ossory,	Donaghmore,	–	38
Borrisokane,	Borrisokane,	–	69
Borrisoleigh,	Thurles,	–	71
Bourney,	Roscrea,	–	70
Boyle,	Boyle,	–	58
Bray and Rathmichael,	Rathdown,	–	32
Brideswell,	Athlone,	–	39
Bridgetown,	Limerick,	–	68
Bridgetown,	Wexford,	–	41
Broadford,	Newcastle,	–	69
Broadway,	Wexford,	–	41
Brookeborough,	Lisnaskea,	–	49
Brosna,	Tralee,	–	67
Broughshane,	Ballymena,	–	43
Bruff,	Kilmallock,	–	68
Bruree,	Kilmallock,	–	68
Bryansford,	Kilkeel,	–	48
Bullawn,	Loughrea,	–	55
Buncrana,	Inishowen,	–	47
Burt,	Londonderry,	–	50
Bushmills,	Coleraine,	–	50
Buttevant,	Mallow,	–	64
Caher,	Caherciveen,	–	66
Caher,	Clogheen,	29	69
Caherconlish,	Limerick,	–	68
Caledon,	Armagh,	–	44
Callan,	Callan,	–	33
Camolin,	Gorey,	–	40
Cannaway,	Macroom,	–	64
Cappagh,	Tipperary,	–	71
Cappoquin,	Lismore,	–	71
Carbury,	Edenderry,	–	35
Carlingford,	Dundalk,	–	37
Carlow,	Carlow,	–	30
Carndonagh,	Inishowen,	–	47
Carney,	Sligo,	–	59
Carnmoney,	Belfast,	–	43
Carrick,	Glenties,	–	47
Carrickfergus,	Larne,	–	43
Carrickmacross,	Carrickmacross,	–	51
Carrick-on-Suir,	Carrick-on-Suir,	–	69
Carrigaholt,	Kilrush,	–	61
Carrigaline,	Cork,	–	64
Carrigaline,	Kinsale,	–	63
Carrigallen,	Mohill,	–	57
Carrigbyrne,	New Ross,	–	41
Carrignavar,	Cork,	–	63
Cashel,	Cashel,	–	69
Castlebar,	Castlebar,	–	57
Castlebellingham	Ardee,	–	36
Castleblayney,	Castleblayney,	–	51
Castlecomer,	Castlecomer,	–	33
Castleconnor,	Dromore West,	–	59
Castlederg and Killeter,	Castlederg,	–	52
Castledermott,	Athy,	–	32
Castle Finn,	Strabane,	28	53
Castlegregory,	Dingle,	–	66
Castle Island,	Tralee,	–	67
Castlemartyr,	Midleton,	–	65
Castleplunket,	Castlerea,	–	59
Castlepollard,	Castle-T.-Delvin	–	39
Castle Quarter,	Ballymoney,	–	43
Castlerea,	Castlerea,	–	59
Castleshane,	Monaghan,	–	52
Castletown,	Abbeyleix,	–	38
Castletown,	Castletown,	–	62
Castletown,	Croom,	–	67
Castletown,	Navan,	–	37
Castletowndelvin	Castle-T.-Delvin	–	39
Castletown Geoghegan,	Mullingar,	–	39
Cavan,	Cavan,	–	45
Celbridge,	Celbridge,	–	33
Charleville,	Kilmallock,	–	68
Church Hill,	Ballyshannon,	–	46
Churchhill,	Letterkenny,	–	47
Clane and Timahoe North,	Naas,	–	33
Clara,	Tullamore,	–	35
Claremorris,	Claremorris,	–	57
Clarina,	Limerick,	–	68
Clashmore,	Youghal,	–	66
Claudy,	Londonderry,	–	50
Clifden,	Clifden,	–	54
Clogh,	Ballymena,	–	43
Cloghan,	Stranorlar,	28	47
Clogheen,	Clogheen,	29	69
Clogher,	Clogher,	–	52
Cloghjordan,	Borrisokane,	–	69
Clonakilty,	Clonakilty,	–	63
Clonaslee,	Mountmelick,	–	39
Clonavaddy,	Dungannon,	–	53
Clonbrock,	Mount Bellew,	–	55
Clondalkin,	South Dublin,	–	31
Clonelly,	Lowtherstown,	–	50
Clones,	Clones,	–	51
Clonmany,	Inishowen,	–	47

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Names of Dispensary Districts.	Unions in which situate.	References to Dispensary Districts' Statistical Table; App. B, No. 1.	References to Dispensaries' Financial and Relief Table; App. B, No. 2.
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Clonmel,	Clonmel,	–	70
Clonmellon,	Castle-T-Delvin	–	39
Clonmoyle,	Macroom,	–	64
Clonroche,	Enniscorthy,	–	40
Clontarf & Howth	North Dublin,	–	31
Clonygowan,	Mountmelick,	–	39
Cloonbur,	Oughterard,	–	55
Clough,	Downpatrick,	–	48
Cloyne,	Midleton,	–	65
Coagh,	Cookstown,	–	53
Coal-Island,	Dungannon,	–	53
Coleraine,	Coleraine,	–	50
Collon,	Ardee,	–	36
Collooney,	Sligo,	–	59
Comber,	Newtownards,	–	49
Cong,	Ballinrobe,	–	57
Connor,	Antrim,	–	42
Cookstown,	Cookstown,	–	53
Coolacasey,	Limerick,	–	68
Coolaney,	Tobercurry,	–	60
Coolattin and Clonegall,	Shillelagh,	–	42
Coole,	Granard,	–	35
Coolgreany,	Gorey,	–	40
Coolkenno and Hacketstown,	Shillelagh,	–	42
Coolock and Drumcondra,	North Dublin,	–	31
Coolrain,	Mountmelick,	–	39
Coom,	Killarney,	–	67
Cootehill,	Cootehill,	–	45
Cork,	Cork,	–	63
Corrofin,	Corrofin,	28	60
Courceys,	Kinsale,	–	64
Cragaknock,	Kilrush,	–	61
Creagh,	Ballinasloe,	–	54
Croagh,	Ballycastle,	–	42
Croom,	Croom,	–	67
Crosgar,	Banbridge,	–	48
Crossabeg,	Wexford,	–	41
Crossakeel,	Oldcastle,	–	37
Crossbane,	Ballieborough,	–	45
Crossmaglen,	Castleblayney,	–	51
Crossmolina,	Ballina,	–	57
Crossroads,	Dunfanaghy,	–	46
Crumlin,	Antrim,	–	42
Crusheen,	Ennis,	–	60
Cullen,	Millstreet,	–	65
Cushendall,	Ballycastle,	–	43
Darrynane,	Caherciveen,	–	66
Dawson Grove,	Cootehill,	–	45
Delgany,	Rathdown,	–	32
Derrylin,	Lisnaskea,	–	49
Dervock,	Ballymoney,	–	43
Dingle,	Dingle,	–	66
Dirraw,	Ballymoney,	–	43
Doagh,	Antrim,	–	42
Donaghadee,	Newtownards,	–	49
Donaghmore,	Newry,	–	49
Donaghmoyne,	Carrickmacross,	–	51
Donegal,	Donegal,	–	46
Doneraile,	Mallow,	–	65
Donnybrook,	South Dublin,	–	31
Douglas,	Cork,	–	63
Downpatrick,	Downpatrick,	–	48
Draperstown,	Magherafelt,	–	51
Dripsey,	Cork,	–	63
Drogheda,	Drogheda,	–	36
Dromdalesgue,	Skibbereen,	–	65
Dromiskin,	Dundalk,	–	37
Dromore,	Banbridge,	–	48
Dromore,	Omagh,	–	53
Drum,	Cootehill,	–	45
Drumahaire,	Manorhamilton,	–	56
Drumcondra,	Ardee,	–	36
Drumkeeran,	Manorhamilton,	–	56
Drumlish,	Longford,	–	36
Drumquin,	Castlederg,	–	52
Drumquin,	Omagh,	–	53
Drumshambo,	Car-on-Shannon	–	56
Duleek,	Drogheda,	–	36
Dunboyne,	Dunshaughlin,	–	37
Dundalk,	Dundalk,	–	37
Dundrum and Glencullen,	Rathdown,	–	32
Dunfanaghy,	Dunfanaghy,	–	46
Dungannon,	Dungannon,	–	53
Dunganstown,	Rathdrum,	–	41
Dungarvan,	Dungarvan,	–	71
Dungiven,	N.-T.-Limavady,	–	51
Dungloe,	Glenties,	–	47
Dunkineely,	Donegal,	–	46
Dunlavin,	Baltinglass,	–	41
Dunleer,	Ardee,	–	36
Dunmore,	Glenamaddy,	–	55
Dunmore,	Tuam,	–	56
Dunmurry,	Lisburn,	–	44
Dunnamanagh,	Strabane,	–	53
Durrow,	Abbeyleix,	–	38
Durrus and Kilcrohane,	Bantry,	–	62
Dysartmoon,	New Ross,	–	40
Easkey,	Dromore, West,	–	59
Edenderry,	Edenderry,	–	35
Ederney,	Lowtherstown,	–	50
Elphin,	Strokestown,	–	59
Ely,	Enniskillen,	–	49
Emlagh,	Caherciveen,	–	66
Emly,	Tipperary,	–	71
Emo,	Mountmelick,	–	39
Ennis,	Ennis,	–	60
Enniscorthy,	Enniscorthy,	–	40
Enniskillen,	Enniskillen,	–	49
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Magherafelt,	Magherafelt,	–	51
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